

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Part 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 6

AGGREGATES LEVY: EVASION, MISDECLARATION AND NEGLECT

PART 2

CIVIL PENALTIES

Evasion

F17

Textual Amendments

F1 Sch. 6 paras. 7-9 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(i\)](#); [S.I. 2009/571](#), art. 2 (with art. 6)

Modifications etc. (not altering text)

C1 Sch. 6 para. 7 savings for effects of 2008 c. 9, Sch. 40 para. 21 (5.3.2009) by [The Finance Act 2008](#), [Schedule 41 \(Appointed Day and Transitional Provisions\) Order 2009 \(S.I. 2009/511\)](#), [art. 4\(e\)\(i\)](#)

Liability of directors etc. for civil penalties

F18

Textual Amendments

F1 Sch. 6 paras. 7-9 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(i\)](#); [S.I. 2009/571](#), art. 2 (with art. 6)

Modifications etc. (not altering text)

C2 Sch. 6 para. 8 savings for effects of 2008 c. 9, Sch. 40 para. 21 (5.3.2009) by [The Finance Act 2008](#), [Schedule 41 \(Appointed Day and Transitional Provisions\) Order 2009 \(S.I. 2009/511\)](#), [art. 4\(e\)\(i\)](#)

Misdeclaration or neglect

F19

Textual Amendments

F1 Sch. 6 paras. 7-9 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(i\)](#); [S.I. 2009/571](#), art. 2 (with art. 6)

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 2001, Part 2. (See end of Document for details)*

Incorrect records etc evidencing claim for tax credit

[^{F2}9A (1) This paragraph applies where—

- (a) a claim is made for a tax credit in such a case as is mentioned in—
 - (i) section 30(1)(c) of this Act (aggregate used in a prescribed industrial or agricultural process), ^{F3}...
 - (ii) section 30A of this Act (transitional tax credit in Northern Ireland)]^{F4}, or
 - (iii) section 30B(3) of this Act (special tax credit in Northern Ireland);]
- (b) a record or other document is provided to the Commissioners as evidence for the claim; and
- (c) the record or document is incorrect.

(2) The person who provided the document to the Commissioners, and any person who provided it to anyone else with a view to its being used as evidence for a claim for a tax credit, shall be liable to a penalty.

(3) The amount of the penalty shall be equal to 105 per cent of the difference between—

- (a) the amount of tax credit that would have been due on the claim if the record or document had been correct, and
- (b) the amount (if any) of tax credit actually due on the claim.

(4) The providing of a record or other document shall not give rise to a penalty under this paragraph if the person who provided it satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for his having provided it.

(5) Where by reason of providing a record or other document—

- (a) a person is convicted of an offence (whether under this Act or otherwise),
^{F5}

^{F5}(b)

that person shall not by reason of the providing of the record or document be liable also to a penalty under this paragraph.]

Textual Amendments

- F2** Sch. 6 para. 9A inserted (*retrospective* from 1.5.2002) by 2002 c. 23, 133(5)(6)
- F3** Word in Sch. 6 para. 9A(1)(a)(i) omitted (26.3.2015) by virtue of Finance Act 2015 (c. 11), s. 61(5)(a)
- F4** Sch. 6 para. 9A(1)(a)(iii) and word inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 61(5)(b)
- F5** Sch. 6 para. 9A(5)(b) and word omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 122(2), Sch. 40 para. 21(i); S.I. 2009/571, art. 2 (with art. 6)

Modifications etc. (not altering text)

- C3** Sch. 6 para. 9A(5)(b) savings for effects of 2008 c. 9, Sch. 40 para. 21 (5.3.2009) by The Finance Act 2008, Schedule 41 (Appointed Day and Transitional Provisions) Order 2009 (S.I. 2009/511), art. 4(e)(ii)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Part 2.