
Changes to legislation: Finance Act 2008, Paragraph 2 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 40

PENALTIES: AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 2 (1) Paragraph 1 (error in taxpayer's document) is amended as follows.
- (2) In sub-paragraph (2)—
- (a) for “P's” substitute “ a ”, and
 - (b) omit “by P”.
- (3) In sub-paragraph (3), for “careless or deliberate (within the meaning of paragraph 3)” substitute “careless (within the meaning of paragraph 3) or deliberate on P's part”.
- (4) In the Table, after the entry relating to income tax and capital gains tax: accounts in connection with a partnership return insert—

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|-------------|---------------------------------------|
| “Income tax | Return under section 254 of FA 2004.” |
|-------------|---------------------------------------|

- (5) In the Table, after the entries relating to VAT insert—

| | |
|------------------------|---|
| “Insurance premium tax | Return under regulations under section 54 of FA 1994. |
| Insurance premium tax | Return, statement or declaration in connection with a claim. |
| Inheritance tax | Account under section 216 or 217 of IHTA 1984. |
| Inheritance tax | Information or document under regulations under section 256 of IHTA 1984. |
| Inheritance tax | Statement or declaration in connection with a deduction, exemption or relief. |
| Stamp duty land tax | Return under section 76 of FA 2003. |
| Stamp duty reserve tax | Return under regulations under section 98 of FA 1986. |
| Petroleum revenue tax | Return under paragraph 2 of Schedule 2 to the Oil Taxation Act 1975. |
| Petroleum revenue tax | Statement or declaration in connection with a claim under Schedule 5, 6, 7 or 8 to the Oil Taxation Act 1975. |
| Petroleum revenue tax | Statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980. |

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| | |
|-------------------------|--|
| Aggregates levy | Return under regulations under section 25 of FA 2001. |
| Climate change levy | Return under regulations under paragraph 41 of Schedule 6 to FA 2000. |
| Landfill tax | Return under regulations under section 49 of FA 1996. |
| Air passenger duty | Return under section 38 of FA 1994. |
| Alcoholic liquor duties | Return under regulations under section 13, 49, 56 or 62 of the Alcoholic Liquor Duties Act 1979. |
| Alcoholic liquor duties | Statement or declaration in connection with a claim for repayment of duty under section 4(4) of FA 1995. |
| Tobacco products duty | Return under regulations under section 7 of the Tobacco Products Duties Act 1979. |
| Hydrocarbon oil duties | Return under regulations under section 21 of the Hydrocarbon Oil Duties Act 1979. |
| Excise duties | Return under regulations under section 93 of CEMA 1979. |
| Excise duties | Return under regulations under section 100G or 100H of CEMA 1979. |
| Excise duties | Statement or declaration in connection with a claim. |
| General betting duty | Return under regulations under paragraph 2 of Schedule 1 to BGDA 1981. |
| Pool betting duty | Return under regulations under paragraph 2A of Schedule 1 to BGDA 1981. |
| Bingo duty | Return under regulations under paragraph 9 of Schedule 3 to BGDA 1981. |
| Lottery duty | Return under regulations under section 28(2) of FA 1993. |
| Gaming duty | Return under directions under paragraph 10 of Schedule 1 to FA 1997. |
| Remote gaming duty | Return under regulations under section 26K of BGDA 1981.” |

(6) In the Table, in the last entry, in column 1, for “Income tax, capital gains tax, corporation tax or VAT” substitute “ Any of the taxes mentioned above ”.

(7) Insert at the end—

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“(5) In relation to a return under paragraph 2 of Schedule 2 to the Oil Taxation Act 1975, references in this Schedule to P include any person who, after the giving of the return for a taxable field (within the meaning of that Act), becomes the responsible person for the field (within the meaning of that Act).”

Commencement Information

II Sch. 40 para. 2 in force at 1.4.2009 by S.I. 2009/571, art. 2 (with arts. 3-5)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)