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SCHEDULES

SCHEDULE 57

Section 109

AMENDMENTS RELATING TO PENALTIES

PART 1

AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 1 Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- 2 In paragraph 2 (under-assessment by HMRC), insert at the end—
 - “(4) In this paragraph (and in Part 2 of this Schedule so far as relating to this paragraph)—
 - (a) “assessment” includes determination, and
 - (b) accordingly, references to an under-assessment include an under-determination.”
- 3 In paragraph 5 (normal rule for calculating potential lost revenue), for sub-paragraph (4)(b) substitute—
 - “(b) any relief under subsection (4) of section 419 of ICTA (relief in respect of repayment etc of loan) which is deferred under subsection (4A) of that section;”.
- 4 In paragraph 9(1)(b) and (c) (reductions for disclosure), for “supply or false information” substitute “supply of false information”.
- 5 In paragraph 13 (assessment), insert at the end—
 - “(7) In this Part of this Schedule references to an assessment to tax, in relation to inheritance tax and stamp duty reserve tax, are to a determination.”
- 6 For paragraph 16(2) (appeals) substitute—
 - “(2) Sub-paragraph (1) does not apply—
 - (a) so as to require P to pay a penalty before an appeal against the assessment of the penalty is determined, or
 - (b) in respect of any other matter expressly provided for by this Act.”
- 7 (1) Paragraph 19 (companies: officers' liability) is amended as follows.
 - (2) In sub-paragraph (3)—
 - (a) after “a body corporate” insert “other than a limited liability partnership”,
 - (b) in paragraph (a), omit the “or” at the end, and
 - (c) after that paragraph insert—
 - “(aa) a manager, and”.
 - (3) After that sub-paragraph insert—

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“(3A) In the application of sub-paragraph (1) to a limited liability partnership, “officer” means a member.”

(4) Insert at the end—

“(6) In this paragraph “company” means any body corporate or unincorporated association, but does not include a partnership, a local authority or a local authority association.”

8 Omit paragraph 28(da) (interpretation of references to assessment).

9 In paragraphs 30 and 31 (consequential amendments) for “paragraph 7” substitute “ paragraphs 7 and 7B ”.

PART 2

AMENDMENTS OF SCHEDULE 41 TO FA 2008

10 Schedule 41 to FA 2008 (penalties for failure to notify and certain other wrongdoing) is amended as follows.

11 For paragraph 18(2) (appeals) substitute—

“(2) Sub-paragraph (1) does not apply—

- (a) so as to require P to pay a penalty before an appeal against the assessment of the penalty is determined, or
- (b) in respect of any other matter expressly provided for by this Act.”

12 (1) Paragraph 22 (companies: officers' liability) is amended as follows.

(2) In sub-paragraph (3)—

- (a) after “a body corporate” insert “ other than a limited liability partnership ”,
- (b) in paragraph (a), omit the “or” at the end,
- (c) after that paragraph insert—
 - “(aa) a manager, and”.

(3) After that sub-paragraph insert—

“(3A) In the application of sub-paragraph (1) to a limited liability partnership, “officer” means a member.”

(4) Insert at the end—

“(6) In this paragraph “company” means any body corporate or unincorporated association, but does not include a partnership, a local authority or a local authority association.”

PART 3

OTHER AMENDMENTS

13 (1) TMA 1970 is amended as follows.

(2) In section 100(2) (determination of penalties by officer), omit paragraph (g) and the “or” before it.

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(3) After section 103 insert—

“103ZA Disapplication of sections 100 to 103 in the case of certain penalties

Sections 100 to 103 do not apply to a penalty under—

- (a) Schedule 24 to FA 2007 (penalties for errors),
- (b) Schedule 36 to FA 2008 (information and inspection powers),
- (c) Schedule 41 to that Act (penalties for failure to notify and certain other wrongdoing),
- (d) Schedule 55 to FA 2009 (penalties for failure to make returns etc), or
- (e) Schedule 56 to that Act (penalties for failure to make payments on time).”

14 In FA 2008 omit—

- (a) paragraph 74 of Schedule 36 (information and inspection powers), and
- (b) paragraph 20(3) of Schedule 40 (amendment of Schedule 24 to FA 2007).

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

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

- s. 94(4A)-(4D) inserted by 2016 c. 24 s. 164(2)
- s. 94(6A) inserted by 2016 c. 24 s. 164(4)
- s. 94(10)(c) and word inserted by 2016 c. 24 s. 164(5)(b)
- s. 94(10)(aa) inserted by 2016 c. 24 s. 164(5)(a)
- s. 102(4)(za) inserted by 2010 c. 33 Sch. 9 para. 3(3)
- s. 103A inserted by 2010 c. 33 Sch. 9 para. 4
- Sch. 19 para. 14(3) inserted by 2016 c. 24 Sch. 1 para. 66(3)
- Sch. 53 para. 2A-2D and cross-heading inserted by 2010 c. 33 Sch. 9 para. 7
- Sch. 53 para. 6A and cross-heading inserted by 2010 c. 33 Sch. 9 para. 8
- Sch. 53 para. 11A11B and cross-heading inserted by 2010 c. 33 Sch. 9 para. 17
- Sch. 53 para. 14A and cross-heading inserted by 2010 c. 33 Sch. 9 para. 18
- Sch. 53 para. 11C and cross-heading inserted by 2017 c. 10 Sch. 11 para. 7
- Sch. 54 Pt. A1 amendment to earlier affecting provision 2010 c. 33, Sch. 9 para. 10 by 2017 c. 32 Sch. 4 para. 182
- Sch. 54 para. 9B9C and cross-heading inserted by 2010 c. 33 Sch. 9 para. 11
- Sch. 54 para. 12A12B and cross-heading inserted by 2010 c. 33 Sch. 9 para. 19
- Sch. 54 Pt. A1 inserted by 2010 c. 33 Sch. 9 para. 10
- Sch. 54 para. 9B(1)(b) and word omitted by 2016 c. 24 Sch. 1 para. 66(5)(a)
- Sch. 54 para. 9B(2) words omitted by 2016 c. 24 Sch. 1 para. 66(5)(b)(i)
- Sch. 54 para. 9B(2) words omitted by 2016 c. 24 Sch. 1 para. 66(5)(b)(ii)
- Sch. 54A inserted by 2010 c. 33 Sch. 9 para. 12
- Sch. 54A para. 2(2)(i) and word inserted by 2016 c. 24 Sch. 8 para. 12(a)
- Sch. 54A para. 2(2)(j) and word inserted by 2017 c. 32 Sch. 6 para. 15(a)
- Sch. 54A para. 2(2)(g) word omitted by 2016 c. 24 Sch. 8 para. 12(a)
- Sch. 54A para. 2(2)(h) word omitted by 2017 c. 32 Sch. 6 para. 15(a)
- Sch. 54A para. 2(4) word substituted by 2016 c. 24 Sch. 8 para. 12(b)
- Sch. 54A para. 2(4) word substituted by 2017 c. 32 Sch. 6 para. 15(b)
- Sch. 55 para. 13A-13J and cross-heading inserted by 2010 c. 33 Sch. 10 para. 7
- Sch. 55 para. 6(3A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(2)(a)
- Sch. 55 para. 6(4A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(3)(a)
- Sch. 55 para. 6A(4A)(4B) inserted by 2015 c. 11 Sch. 20 para. 16(5)
- Sch. 55 para. 6AA6AB inserted by 2015 c. 11 Sch. 20 para. 17
- Sch. 55 para. 17(4)(ba) inserted by 2015 c. 11 Sch. 20 para. 19
- Sch. 55 para. 14(1A)(1B) inserted by 2016 c. 24 Sch. 21 para. 10(4)
- Sch. 55 para. 14(2A)-(2E) inserted by 2016 c. 24 Sch. 21 para. 10(5)
- Sch. 55 para. 14(5) inserted by 2016 c. 24 Sch. 21 para. 10(6)
- Sch. 55 para. 14(A1) inserted by 2016 c. 24 Sch. 21 para. 10(2)
- Sch. 55 para. 15A(1) inserted by 2016 c. 24 Sch. 21 para. 12
- Sch. 55 para. 17(2)(d) and word inserted by 2016 c. 24 Sch. 22 para. 20(5)
- Sch. 55 para. 6A(A1)(1) substituted for Sch. 55 para. 6A(1) by 2015 c. 11 Sch. 20 para. 16(2)
- Sch. 55 para. 13F(1) word substituted by 2012 c. 14 Sch. 24 para. 32(c)
- Sch. 55 para. 13A words substituted by 2018 c. 22 Sch. 8 para. 118(3)
- Sch. 56 para. 3(1)(d) and word inserted by 2010 c. 33 Sch. 11 para. 5(5)
- Sch. 56 para. 3(1A) inserted by 2010 c. 33 Sch. 11 para. 5(6)
- Sch. 56 para. 8A-8J and cross-heading inserted by 2010 c. 33 Sch. 11 para. 7
- Sch. 56 para. 8K and cross-heading inserted by 2010 c. 33 Sch. 11 para. 8
- Sch. 56 para. 3(1)(ca) inserted by 2016 c. 24 s. 113(11)(b)
- Sch. 56 para. 6(2)(ba) inserted by 2016 c. 24 s. 113(14)

– Sch. 56 para. 8A(1) word substituted by [2012 c. 14 Sch. 24 para. 34\(d\)](#)