SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

Modifications etc. (not altering text)

C1 Sch. 38 applied by S.I. 2009/470, reg. 33(1) (as substituted (6.4.2013) by The Education (Student Loans) (Repayment) (Amendment) Regulations 2013 (S.I. 2013/607), regs. 1(1), **9**)

C1 Sch. 38 applied (with application in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622), regs. 1, **41**

C1 Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **24(2)**

C1 Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **43(1)**

PART 3

POWER TO OBTAIN TAX AGENT'S FILES ETC

Modifications etc. (not altering text)

C1 Sch. 38 Pt. 3 applied (N.I.) by 1992 c. 8, s. 104ZA(2A) (as inserted (1.4.2013) by Finance Act 2012 (c. 14), **Sch. 38 para. 57**; S.I. 2013/279, art. 2)

C2 Sch. 38 Pt. 3 applied (E.W.S.) by 1992 c. 5, s. 110ZA(2A) (as inserted (1.4.2013) by Finance Act 2012 (c. 14), **Sch. 38 para. 56**; S.I. 2013/279, art. 2)

Reasonable excuse

25 (1) Liability to a penalty under paragraph 22 or 23 does not arise if the person satisfies HMRC or (on an appeal notified to the tribunal) the tribunal that there is a reasonable excuse for the failure.

(2) For the purposes of this paragraph—

(a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control,

(b) if the person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure,

(c) if the person had a reasonable excuse for the failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

Commencement Information

I1 Sch. 38 para. 25 in force at 1.4.2013 by S.I. 2013/279, **art. 2**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Reasonable excuse.