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**Changes to legislation:** Finance Act 2014, SCHEDULE 33 is up to date with all changes known to be in force on or before 21 May 2019. 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)

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## SCHEDULES

### SCHEDULE 33

Section 233

#### PART 4: CONSEQUENTIAL AMENDMENTS

##### *Taxes Management Act 1970*

- 1 In section 9B of TMA 1970 (amendment of return by relevant person during enquiry), in subsection (1), after “taxpayer” insert “, or in accordance with Chapter 2 of Part 4 of the Finance Act 2014 (amendment of return after follower notice), ”.
- 2 In section 103ZA of that Act (disapplication of sections 100 to 103 (penalty provisions) in the case of certain penalties)—
- (a) omit “or” at the end of paragraph (f), and
  - (b) at the end of paragraph (g) insert “, or
  - (h) Part 4 of the Finance Act 2014 (follower notices and accelerated payments).”

##### *Finance Act 2007*

- 3 In paragraph 12 of Schedule 24 to FA 2007 (penalties for errors: interaction with other penalties), after sub-paragraph (2) insert—
- “(2A) In sub-paragraph (2) “any other penalty” does not include a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”

##### *Finance Act 2008*

- 4 In paragraph 15 of Schedule 41 to FA 2008 (penalties: failure to notify: interaction with other penalties), after sub-paragraph (1) insert—
- “(1A) In sub-paragraph (1) “any other penalty” does not include a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”

##### *Finance Act 2009*

- 5 In paragraph 17 of Schedule 55 to FA 2009 (penalty for failure to make returns etc: interaction with other penalties), after sub-paragraph (2)(b) insert “, or
- (c) a penalty under Part 4 of FA 2014 (penalty where corrective action not taken after follower notice etc).”

**Changes to legislation:**

Finance Act 2014, SCHEDULE 33 is up to date with all changes known to be in force on or before 21 May 2019. 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.

**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):

- Sch. 31 para. 2(3)(b) inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(iii)
- Sch. 31 para. 2(4A) inserted by 2017 c. 32 Sch. 14 para. 45(2)(c)
- Sch. 31 para. 3(1A) inserted by 2017 c. 32 Sch. 14 para. 45(3)(b)
- Sch. 31 para. 5(b) inserted by 2017 c. 32 Sch. 14 para. 45(4)(c)
- Sch. 31 para. 2(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(ii)
- Sch. 31 para. 5(a) words inserted by 2017 c. 32 Sch. 14 para. 45(4)(b)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by 2017 c. 32 Sch. 14 para. 45(2)(a)(i)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by 2017 c. 32 Sch. 14 para. 45(4)(a)
- Sch. 32 para. 1(2)(b) inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(iii)
- Sch. 32 para. 1(3A) inserted by 2017 c. 32 Sch. 14 para. 46(2)(c)
- Sch. 32 para. 1(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(ii)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by 2017 c. 32 Sch. 14 para. 46(2)(a)(i)
- Sch. 38 para. 6(a)-(c)(e) omitted by 2016 c. 11 s. 15(6)(c)