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**Changes to legislation:** Finance Act 2011, Paragraph 3 is up to date with all changes known to be in force on or before 04 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

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## SCHEDULES

### SCHEDULE 24

#### AMENDMENTS OF SCHEDULE 36 TO FA 2008

- 3 (1) Paragraph 40A (penalties for inaccurate information and documents) is amended as follows.
- (2) In sub-paragraph (1)(b), for “A or B” substitute “ A, B or C ”.
- (3) After sub-paragraph (3) insert—
- “(3A) Condition B is that the person knows of the inaccuracy at the time the information is provided or the document produced but does not inform HMRC at that time.”
- (4) In sub-paragraph (4), for “B” substitute “ C ”.
- (5) The amendments made by this paragraph have effect in relation to any inaccuracy in information provided, or in documents produced, on or after 1 April 2012.

**Changes to legislation:**

Finance Act 2011, Paragraph 3 is up to date with all changes known to be in force on or before 04 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.

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)