

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 55

PENALTY FOR FAILURE TO MAKE RETURNS ETC

Modifications etc. (not altering text)

- C1 Sch. 55 applied (with modifications) by S.I. 2001/1004, **Sch. 4 para. 21G** (as inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2014](#) (S.I. 2014/2397), regs. 1(1), **3(5)**)
- C1 Sch. 55 modified (8.4.2010) by [Finance Act 2010](#) (c. 13), **Sch. 1 para. 38**
- C1 Sch. 55 applied (with modifications) by 1992 c.7 (N.I.), s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015](#) (c. 5), **Sch. 1 para. 12**)
- C1 Sch. 55 applied (with modifications) (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), **50(1)(2)**
- C1 Sch. 55 applied (with modifications) by 1992 c. 4, s. **11A(1)(3)** (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015](#) (c. 5), **Sch. 1 para. 3**)
- C1 Sch. 55 applied by S.I. 2009/470, **reg. 40(1)(2)** (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2011](#) (S.I. 2011/784), regs. 1(1), **9** (with reg. 12(2)))
- C1 Sch. 55 applied by S.R. 2009/128, **reg. 35** (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2011](#) (S.R. 2011/137), regs. 1(1), **8(a)** (with reg. 12))
- C1 Sch. 55 applied (14.9.2023) by [The Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) \(No. 2\) Regulations 2023](#) (S.I. 2023/912), regs. 1(2), **42(3)** (with reg. 1(3))
- C2 Sch. 55 modified (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by [Finance Act 2022](#) (c. 3), **Sch. 10 para. 26** (as amended (5.1.2023) by S.I. 2022/1321, regs. 1, **2(2)**)

Appeal

- 22 (1) On an appeal under paragraph 20(1) that is notified to the tribunal, the tribunal may affirm or cancel HMRC's decision.
- (2) On an appeal under paragraph 20(2) that is notified to the tribunal, the tribunal may—
- (a) affirm HMRC's decision, or
 - (b) substitute for HMRC's decision another decision that HMRC had power to make.
- (3) If the tribunal substitutes its decision for HMRC's, the tribunal may rely on paragraph 16—
- (a) to the same extent as HMRC (which may mean applying the same percentage reduction as HMRC to a different starting point), or
 - (b) to a different extent, but only if the tribunal thinks that HMRC's decision in respect of the application of paragraph 16 was flawed.

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- (4) In sub-paragraph (3)(b) “flawed” means flawed when considered in the light of the principles applicable in proceedings for judicial review.
- (5) In this paragraph “tribunal” means the First-tier Tribunal or Upper Tribunal (as appropriate by virtue of paragraph 21(1)).

Modifications etc. (not altering text)

- C1** Sch. 55 paras. 18-23 applied (with modifications) (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 2 para. 24\(6\)](#)
- C3** Sch. 55 paras. 19-23 applied (6.4.2022) by [The Pension \(Non-Taxable Payments Following Death\) \(Real Time Information\) Regulations 2021 \(S.I. 2021/506\)](#), regs. 1, [7\(3\)](#)

Commencement Information

- I1** Sch. 55 para. 22 in force at 1.4.2011 for specified purposes and 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 2](#) (with [art. 1\(2\)](#))
- I2** Sch. 55 para. 22 in force at 6.10.2011 for specified purposes by [S.I. 2011/2391](#), [art. 2\(b\)](#) (with [art. 3\(1\)\(2\)](#))
- I3** Sch. 55 para. 22 in force at 6.10.2014 for specified purposes and 6.3.2015 for specified purposes by [S.I. 2014/2395](#), [art. 2\(1\)\(b\)](#)
- I4** Sch. 55 para. 22 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I5** Sch. 55 para. 22 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 29\(3\)](#)
- I6** Sch. 55 para. 22 in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

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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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- 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. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- 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. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- 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. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)