

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 56

PENALTY FOR FAILURE TO MAKE PAYMENTS ON TIME

Modifications etc. (not altering text)

- C1** Sch. 56 applied (E.) (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), **85(3)**
- C1** Sch. 56 applied (with modifications) by SI 2001/1004 reg. 67A (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **3**)
- C1** Sch. 56 applied (with modifications) by SR 2009/128, reg 63(3) (as substituted (with effect in accordance with reg. 2 of the amending Rule) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/91\)](#), regs. 1, **7(1)**)
- C1** Sch. 56 applied (E.) (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), **46**
- C1** Sch. 56 modified (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 1 para. 39**
- C1** Sch. 56 applied by SR 2009/128, reg. 31 (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2011 \(S.R. 2011/137\)](#), regs. 1(1), **6** (with reg. 12))
- C1** Sch. 56 applied (with modifications) by SI 2009/470 reg. 68(3) (as substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2010 \(S.I. 2010/661\)](#), regs. 1(1), **6**)
- C1** Sch. 56 applied (with modifications) by SI 2001/1004 reg. 67B (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), **3**)
- C1** Sch. 56: power to amend conferred (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **Sch. 7 para. 5(1)(c)**
- C1** Sch. 56 applied by S.I. 2009/470 reg. 36 (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2011 \(S.I. 2011/784\)](#), regs. 1(1), **7** (with reg. 12(1)))

[^{F1}Interaction with other penalties and late payment surcharges

Textual Amendments

- F1** Sch. 56 para. 9A and cross-heading inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 50 para. 13**

- 9A** In the application of the following provisions, no account shall be taken of a penalty under this Schedule—
- (a) section 97A of TMA 1970 (multiple penalties),
 - (b) paragraph 12(2) of Schedule 24 to FA 2007 (interaction with other penalties), and

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- (c) paragraph 15(1) of Schedule 41 to FA 2008 (interaction with other penalties).]

Modifications etc. (not altering text)

C1 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 226\(7\)](#)

Commencement Information

I1 Sch. 56 para. 9A in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with s. 117)
I2 Sch. 56 para. 9A in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)
I3 Sch. 56 para. 9A in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)
I4 [Sch. 56 para. 9A](#) 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. 54A para. 8(4) inserted by [2024 c. 12 s. 23\(4\)\(c\)\(iv\)](#)
- Sch. 54A para. 2(e)-(g) omitted by [2024 c. 3 Sch. 2 para. 13](#)
- Sch. 54A para. 8(a) words substituted by [2024 c. 12 s. 23\(4\)\(c\)\(iii\)](#)
- Sch. 54A para. 8(b) words substituted by [2024 c. 12 s. 23\(4\)\(c\)\(iii\)](#)
- 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](#)