

## 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.