

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 11. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 50

#### PENALTIES: LATE FILING, LATE PAYMENT AND ERRORS

*Amendments to Schedule 56 to FA 2009: penalty for failure to make payments on time*

- 11 In paragraph 1 (penalty for failure to pay tax), in sub-paragraph (4), for the words from “the date on which” to the end substitute “ the day after the date specified in or for the purposes of column 4 of the Table in relation to that amount. ”

**Changes to legislation:**

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