
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 16. (See end of Document for details)*

SCHEDULES

SCHEDULE 50

PENALTIES: LATE FILING, LATE PAYMENT AND ERRORS

Commencement

- 16 (1) The amendments made by paragraph 1 have effect in relation to any assessment of a penalty under Schedule 24 to FA 2007 made on or after the day on which this Act is passed.
- (2) The amendments made by paragraphs 2 to 9 and 15 have effect for the tax year 2014-15 and subsequent tax years in relation to failures to make returns with a filing date (as defined in paragraph 1(4) of Schedule 55 to FA 2009) on or after 6 April 2014.
- (3) The amendments made by paragraphs 10 to 14 have effect for defaults made in relation to the tax year 2014-15 and subsequent tax years (see paragraph 6(2) of Sch.56 to FA 2009 (as amended by paragraph 12(3) of this Schedule) as to when a default is made in relation to a tax year).

Changes to legislation:

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