
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. 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 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Assessment of penalty and appeals

- 10 Part 10 of TMA 1970 (penalties, etc) has effect as if—
- (a) the reference in section 100(1) to the Taxes Acts were read as a reference to the Taxes Acts and this Schedule,
 - (b) in subsection (2) of section 100, there were inserted a reference to a penalty under this Schedule, other than
 - [^{F1}(i)] a penalty under paragraph 3 of this Schedule in respect of which the relevant sum is £600.
 - [^{F2}(ii)] a penalty in respect of a failure to comply with section 236B(1) unless an officer of Revenue and Customs authorised for the purposes of section 100 of TMA 1970 considers that paragraph 2(2C) of this Schedule applies in relation to that failure;
 - (iii) a penalty in respect of a failure to comply with section 236B(3), (4) or (3), 236C(1) or 236J(1);
 - (iv) a penalty in respect of a failure to comply with a notice given under paragraph 1 of Schedule 36 to FA 2008 as it has effect as a result of section 272A unless paragraph 2(3A)(a) of this Schedule applies in relation to that failure;
 - (v) a penalty in respect of a failure to comply with a notice given under paragraph 2, 5 or 5A of Schedule 36 to FA 2008 as it has effect as a result of section 272A.]

Textual Amendments

- F1** Words in [Sch. 35 para. 10\(b\)](#) renumbered as [Sch. 35 para. 10\(b\)\(i\)](#) (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(8\)\(a\)](#)
- F2** [Sch. 35 paras. 10\(b\)\(ii\)-\(v\)](#) inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 8\(8\)\(b\)](#)

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)