
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: Power to modify amounts and time limits. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

PART 1

SCHEME FOR ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

Power to modify amounts and time limits

- 19 (1) The Commissioners may by regulations amend any of the following provisions by substituting a different amount for the amount for the time being specified there—
- (a) paragraph 2(2) (requirement that relevant sum is a minimum amount);
 - (b) paragraph 4(6) and (8) (threshold for safeguarded amount);
 - (c) paragraph 14(3) or (4) (level of penalties).
- (2) The Commissioners may by regulations amend any of the following provisions by substituting a different period for the period for the time being specified there—
- (a) paragraph 3(4) (time limit for complying with information notices);
 - (b) paragraph 6(2) (time limit for complying with hold notices);
 - (c) paragraph 8(3) or (5) (time limit for notifying HMRC of effects of hold notice);
 - (d) paragraph 9(3) (cancellation etc of hold notice: time limit for cancelling or adjusting arrangements);
 - (e) paragraph 10(5) (time limit for making objections);
 - (f) paragraph 11(1) (time limit for consideration of objections);
 - (g) paragraph 11(6) (consideration of objections: time limit for cancelling or adjusting arrangements);
 - (h) paragraph 12(8) (appeals: time limit for compliance with court order).

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