



Finance Act 2016

2016 CHAPTER 24

PART 6

APPRENTICESHIP LEVY

Information and penalties

113 Penalties

- (1) Schedule 24 to FA 2007 (penalties for errors) is amended in accordance with subsections (2) to (4).
- (2) In the Table in paragraph 1, after the entry relating to accounts in connection with a partnership return insert—

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|----------------------|---|
| “Apprenticeship levy | Return under regulations under section 105 of FA 2016.” |
|----------------------|---|

- (3) In paragraph 13—
 - (a) in sub-paragraph (1ZA), after “CIS returns,” insert “ or for two or more penalties relating to apprenticeship levy returns, ”;
 - (b) in sub-paragraph (1ZD), after the entry relating to “a CIS return” insert—

““an apprenticeship levy return” means a return under regulations under section 105 of FA 2016;”.
- (4) In paragraph 21C, after “capital gains tax)” insert “ and amounts payable on account of apprenticeship levy ”.
- (5) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended in accordance with subsections (6) to (8).
- (6) In the Table in paragraph 1, after item 4 insert—

Status: Point in time view as at 06/04/2017.

Changes to legislation: Finance Act 2016, Section 113 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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| “4A | Apprenticeship levy | Return under regulations under section 105 of FA 2016” |
|-----|---------------------|--|

- (7) In paragraph 6B, after “item 4” insert “ or 4A ”.
- (8) In the italic heading before paragraph 6B, at the end insert “ and apprenticeship levy ”.
- (9) Schedule 56 to FA 2009 (penalty for failure to make payments on time) is amended in accordance with subsections (10) to (15).
- (10) In the Table in paragraph 1, after item 4 insert—

| | | | |
|-----|---------------------|---|---|
| “4A | Apprenticeship levy | Amount payable under regulations section 105 of FA 2016 | under The date determined by under or under regulations under section 105 of FA 2016” |
|-----|---------------------|---|---|

- (11) In paragraph 3(1)—
- (a) in paragraph (b) after “within” insert “ item 4A or ”;
 - (b) after paragraph (c) insert—
 - “(ca) an amount in respect of apprenticeship levy falling within item 4A which is payable by virtue of regulations under section 106 of FA 2016 (recovery from third parties).”
- (12) In paragraph 5(1), for “or 4” substitute “ , 4 or 4A ”.
- (13) In paragraph 5(2), for “or (c)” substitute “ , (c) or (ca). ”
- (14) In paragraph 6(2), after paragraph (b) insert—
- “(ba) a payment under regulations under section 105 of FA 2016 of an amount in respect of apprenticeship levy payable in relation to the tax year;”.
- (15) In the italic heading before paragraph 5, at the end insert “ etc. ”.
- (16) The amendments made by subsections (1) to (4) of this section come into force in accordance with provision made by the Treasury by regulations.
- (17) In subsections (2) and (4) of section 106 of FA 2009 (penalties for failure to make returns: commencement etc) references to Schedule 55 to that Act have effect as references to that Schedule as amended by subsections (5) to (8) of this section.
- (18) Schedule 56 to FA 2009, as amended by this section, is taken to come into force for the purposes of apprenticeship levy on the date on which this Act is passed.

Commencement Information

- II** [S. 113\(1\)-\(4\)](#) in force at 6.4.2017 for the purposes of the amendments made by those subsections by [S.I. 2017/355, reg. 2](#)

Status:

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Changes to legislation:

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