
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 20. (See end of Document for details)*

SCHEDULES

SCHEDULE 24

PENALTIES FOR FAILURE TO MAKE RETURNS ETC

PART 3

SUPPLEMENTARY PROVISION

Double jeopardy

- 20 A person is not liable to a penalty point or a penalty under this Schedule in respect of a failure in respect of which the person has been convicted of an offence.

Commencement Information

- I1** Sch. 24 para. 20 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)
I2 Sch. 24 para. 20 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 20.