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

SCHEDULES

SCHEDULE 24

PENALTIES FOR FAILURE TO MAKE RETURNS ETC

PART 1

INTRODUCTION

Interpretation

- 3 (1) This paragraph applies for the interpretation of this Schedule.
- (2) References to the Table are to the Table in paragraph 2 (unless otherwise specified).
- (3) References to “return” include any return, information, statement, account or other document specified in column A, B or C of the Table.
- (4) Each entry in Column A, B or C of the Table is a “group” of returns, and references to returns in or belonging to a group of returns are to be read accordingly.
- (5) References to group 1A are to the group of returns in item 1, column A, to group 1B are to the group of returns in item 1, column B, and so on.
- (6) Each numbered paragraph in group 1B, 2B or 3B is a “digital reporting sub-group” of returns, and references to returns in or belonging to a digital reporting sub-group of returns are to be read accordingly.
- (7) References to digital reporting sub-group (1) of group 1B are to the returns in paragraph (1) in item 1, column B, to digital reporting sub-group (2) of group 1B are to the returns in paragraph (2) in item 1, column B, and so on.
- (8) Any reference to making a return includes a reference to filing, delivering or submitting a return.
- (9) “Due date”, in relation to a return, means the date by which it is required to be made.
- (10) A failure to make a return on or before the due date is treated as occurring on the day after the due date.
- (11) “HMRC” means Her Majesty's Revenue and Customs.

Commencement Information

- I1** Sch. 24 para. 3 in force at 1.1.2023 for specified purposes by [S.I. 2022/1278](#), **reg. 2(1)**
- I2** Sch. 24 para. 3 in force at 6.4.2024 for specified purposes by [S.I. 2024/440](#), **reg. 2(1)**

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