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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021.  
Cross Heading: Expiry of all penalty points for a group of returns. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 24

#### PENALTIES FOR FAILURE TO MAKE RETURNS ETC

#### PART 2

##### LIABILITY TO A PENALTY

###### *Expiry of all penalty points for a group of returns*

- 8 (1) Each of a person's penalty points for a group of returns expires at the beginning of the first day on which both condition A and condition B are met.
- (2) Condition A is that the person has made each return in the group on or before its due date for the relevant length of time (or longer).
- (3) The relevant length of time is x months beginning with the first day of the month after the month in which the most recent failure to make a return in the group on or before its due date occurred.
- (4) In sub-paragraph (3) “x months” means—
- (a) if the group of returns is in Column A of the Table, 24 months,
  - (b) if the group of returns is in Column B of the Table, 12 months, and
  - (c) if the group of returns is in Column C of the Table, 6 months.
- (5) Condition B is met on any day if the person has made all the returns in the group whose due date fell in the period of 24 months ending with the previous day (whether or not those returns were made on or before their due date).
- (6) Where each of a person's penalty points for a group of returns expires under this paragraph, HMRC must notify the person.

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#### **Commencement Information**

- I1** Sch. 24 para. 8 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)  
**I2** Sch. 24 para. 8 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

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