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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 26

#### PENALTIES FOR FAILURE TO PAY TAX

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**Modifications etc. (not altering text)**

- C1** Sch. 26 modified (1.3.2024) by 1994 c. 23, **Sch. 9ZF para. 13A** (as inserted by The Value Added Tax (Distance Selling) (Amendments) Regulations 2024 (S.I. 2024/128), regs. 1(1), **6(6)** (with reg. 1(2)))

### PART 3

#### SUPPLEMENTARY PROVISION

*Double jeopardy*

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

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**Commencement Information**

- I1** Sch. 26 para. 14 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, **reg. 2(2)**  
**I2** Sch. 26 para. 14 in force at 6.4.2024 for specified purposes by S.I. 2024/440, **reg. 2(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14.