
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 26

PENALTIES FOR FAILURE TO PAY TAX

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 1

INTRODUCTION

Introduction

- 2 In this Schedule, “HMRC” means Her Majesty's Revenue and Customs.

Commencement Information

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

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There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2.