
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021,
Cross Heading: Assessments and determinations in default of return. (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

Assessments and determinations in default of return

- 3 (1) This paragraph applies for the interpretation of the tables in paragraph 1.
- (2) An assessment or determination by HMRC is made in default of a return if it is made where—
- (a) a person is required to make or deliver a return which falls within—
 - (i) any group of returns in the Table in paragraph 2 of Schedule 24, or
 - (ii) any item in the Table in paragraph 1 of Schedule 55 to FA 2009,
 - (b) that person fails to make or deliver the return on or before the date by which it is required to be made or delivered, and
 - (c) if the return had been made or delivered as required, the return would have shown that an amount falling within the relevant table in paragraph 1 was due and payable.
- (3) An assessment or determination by HMRC is made otherwise than in default of a return if it is made otherwise than as described in sub-paragraph (2).

Commencement Information

- I1** Sch. 26 para. 3 in force at 1.1.2023 for specified purposes by **S.I. 2022/1278**, **reg. 2(2)**
- I2** Sch. 26 para. 3 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, Cross Heading:
Assessments and determinations in default of return.