

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Finance Act 2012. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 27

#### SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

##### *Finance Act 2012*

- 41 In Schedule 38 to FA 2012 (tax agents: dishonest conduct), in paragraph 34(1)—
- (a) omit the “or” at the end of paragraph (b);
  - (b) at the end of paragraph (c), insert “, or
  - (d) Schedule 24 (penalties for failure to make returns etc) or Schedule 25 (penalties for deliberately withholding information) to FA 2021.”

---

#### **Commencement Information**

- II** Sch. 27 para. 41 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(3)(4)(e)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading:  
Finance Act 2012.