
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 27

SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

Social Security Contributions and Benefits Act 1992

- 13 In section 16(1) (application of Income Tax Acts and destination of Class 4 contributions), at the end of paragraph (e) insert “and
- (f) the provisions of Schedules 24 and 25 to the Finance Act 2021 (penalties for failure to make returns etc or for deliberately withholding information)”.

Commencement Information

- II** Sch. 27 para. 13 in force at 6.4.2024 for specified purposes by [S.I. 2024/440](#), [reg. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 13.