

**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 27

#### SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

##### Finance Act 2009

##### PROSPECTIVE

- 40 (1) Schedule 56 (penalty for failure to make payments on time) is amended as follows.
- (2) In paragraph 1, in the Table—
- (a) omit items 1, 3, 3A, 12, 18 and 19;
  - (b) omit items 6A and 6B (inserted by paragraph 2(7) of Schedule 11 to F(No.3)A 2010);
  - (c) omit item 13A (inserted by paragraph 2(9) of Schedule 11 to F(No.3)A 2010);
  - (d) in item 17—
    - (i) in column 2, for “1” substitute “ 2, 3B ”;
    - (ii) in column 3, for “12” substitute “ 13 ”;
  - (e) in item 23—
    - (i) in column 2, for “1 to 6A” (as substituted by paragraph 2(13)(a) of Schedule 11 to F(No.3)A 2010) substitute “2, 3B to 6”;
    - (ii) in column 3—
      - (a) omit the words in brackets;
      - (b) for “1 to 6A” (as substituted by paragraph 2(13)(a) of Schedule 11 to F(No.3)A 2010) substitute “2, 3B to 6”;
  - (f) in item 24—
    - (i) in column 2, for “1 to 6A” (as substituted by paragraph 2(14)(a) of Schedule 11 to F(No.3)A 2010) substitute “2, 3B to 6”;
    - (ii) in column 3 omit the words in brackets.
- (3) In paragraph 2(c), for “1” substitute “ 2 and 3B ”.
- (4) In paragraph 3—
- (a) in sub-paragraph (1)(a)—
    - (i) omit “1, 3,”;
    - (ii) omit “6B,” (as substituted by paragraph 5(3) of Schedule 11 to F(No.3)A 2010);
    - (iii) for “12” (as substituted by paragraph 5(3) of Schedule 11 to F(No.3)A 2010) substitute “13”;
  - (b) in sub-paragraph (1)(b) omit “6A,” (as substituted by paragraph 5(4)(a) of Schedule 11 to F(No.3)A 2010);

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- (c) omit sub-paragraphs (1)(d) and (1A) (as inserted by paragraph 5(5) and (6) of Schedule 11 to F(No.3)A 2010).
- (5) In paragraph 8A (inserted by paragraph 7 of Schedule 11 to F(No.3)A 2010)—
  - (a) in sub-paragraph (1), omit “6A,”;
  - (b) omit sub-paragraphs (2) and (3).
- (6) In paragraph 8F (inserted by paragraph 7 of Schedule 11 to F(No.3)A 2010)—
  - (a) in sub-paragraph (1) omit “6A,”;
  - (b) omit sub-paragraph (2).
- (7) Omit paragraph 8K and the italic heading before that paragraph and omit paragraph 8 of Schedule 11 to F(No.3)A 2010 that inserted them.
- (8) Until the coming into force of paragraph 2(13)(a) of Schedule 11 to F(No.3)A 2010, item 23 in the Table in paragraph 1 of Schedule 56 to FA 2009 has effect as if, in columns 2 and 3, for “1” there were substituted “2, 3B”.
- (9) Until the coming into force of paragraph 2(14)(a) of Schedule 11 to F(No.3)A 2010, item 24 in the Table in paragraph 1 of Schedule 56 to FA 2009 has effect as if, in column 2, for “1” there were substituted “2, 3B”.

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**Changes and effects yet to be applied to :**

- Sch. 27 para. 40 coming into force by [S.I. 2024/440 reg. 2](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**  
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 11(3)(aa) inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(5\)\(b\)](#)