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**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](#)

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## 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.”

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#### **Commencement Information**

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

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

- Sch. 27 para. 41 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\(5\)\(b\)](#)