
STATUTORY INSTRUMENTS

2014 No. 2395

The Finance Act 2009, Schedule 55 (Penalties for failure to make returns) (Appointed Days and Consequential Provision) Order 2014

Consequential provision

3. Regulation 67EA(5) (failure to make a return under regulation 67B or 67D) of the Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ is amended by inserting at the end of the text “, but this paragraph does not apply to a return in respect of the tax year 2014-15 or a subsequent tax year”.

⁽¹⁾ Regulation 67EA was inserted by regulation 23 of [S.I. 2013/521](#).