

## SCHEDULE 2

Alternative provision as to penalties in cases of disapplication of section 85(1) of the 2012 Act

### **Finance Act 2000 (c.17)**

**11.**—(1) Schedule 6 to the Finance Act 2000 (climate change levy) is amended as follows.

(2) In paragraph 92 (criminal offences: evasion)—

- (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;
- (b) in sub-paragraph (4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.

(3) In paragraph 93 (criminal offences: misstatements)—

- (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;
- (b) in sub-paragraph (4), for “the statutory maximum” substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.

(4) In paragraph 94 (criminal offences: conduct involving evasions or misstatements)—

- (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;
- (b) in sub-paragraph (4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.

(5) In paragraph 95 (criminal offences: preparations for evasion)—

- (a) in sub-paragraph (2), for “level 5 on the standard scale” substitute “£20,000”;
- (b) in sub-paragraph (3), for “level 5 on the standard scale” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (2)”.

(6) In paragraph 139 (security for levy), in sub-paragraph (5), for “level 5 on the standard scale” substitute “£20,000”.

#### **Commencement Information**

**11** Sch. 2 para. 11 in force at 12.3.2015, see **reg. 1(1)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015, Paragraph 11.