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STATUTORY INSTRUMENTS

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**2024 No. 440**

**The Finance Act 2021 (Income Tax and  
Capital Gains Tax) (Penalties) (Appointed  
Day: Eligible Volunteers) Regulations 2024**

**Appointed Day**

2.—(1) 6th April 2024 is the day appointed for the coming into force of Schedules 24, 25 and 27 to the Finance Act 2021 (penalties for failure to make returns or deliberately withholding information and consequential amendments) for the purposes of failures by eligible volunteers in relation to returns which—

- (a) are required to be made in respect of persons other than trustees or partnerships in relation to the tax year 2024-25<sup>(1)</sup> or any subsequent tax year, and
- (b) fall within—
  - (i) item 1 of the Table in paragraph 2 of Schedule 24, or
  - (ii) item 1 of the Table in paragraph 1 of Schedule 25.

(2) 6th April 2024 is the day appointed for the coming into force of Schedules 26 and 27 to the Finance Act 2021 (penalties for failure to pay tax and consequential amendments) for the purposes of failures by eligible volunteers in relation to payments of the tax due on or before the specified date<sup>(2)</sup> which—

- (a) are payable in respect of persons other than trustees or partnerships in relation to the tax year 2024-25 or any subsequent tax year, and
- (b) fall within the table relating to income tax or capital gains tax in paragraph 1 of Schedule 26.

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(1) See section 4(2) and (4) of the Income Tax Act 2007 (c. 3) for the meaning of the expression “tax year” and “the tax year 2024-25” for the purposes of the Income Tax Acts, and section 288(1ZA) of the Taxation of Chargeable Gains Act 1992 (c. 12) for the meaning of those expressions for the purposes of enactments relating to capital gains tax.

(2) See paragraph 1 of Schedule 26 to the Finance Act 2021 for the meaning of “tax due” and “specified date”.