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Changes to legislation:

Finance Act 2009, SCHEDULE 56 is up to date with all changes known to be in force on or before 08 September 2026. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. ?

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SCHEDULE 56

Section 107

PENALTY FOR FAILURE TO MAKE PAYMENTS ON TIME

Modifications etc. (not altering text)

- C1 [Sch. 56](#) applied (with modifications) by [S.R. 2009/128, reg. 63\(3\)](#) (as substituted (with effect in accordance with reg. 2 of the amending Rule) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2010](#) (S.R. 2010/91), regs. 1, [7\(1\)](#))

- C2 [Sch. 56](#) applied (with modifications) by [S.I. 2009/470](#), [reg. 68\(3\)](#) (as substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2010](#) (S.I. 2010/661), regs. 1(1), [6](#))
- C3 [Sch. 56](#) applied (with modifications) by [S.I. 2001/1004](#), [reg. 67B](#) (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010](#) (S.I. 2010/721), regs. 1(2), [3](#))
- C4 [Sch. 56](#) applied (with modifications) by [S.I. 2001/1004](#), [reg. 67A](#) (as inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010](#) (S.I. 2010/721), regs. 1(2), [3](#))
- C5 [Sch. 56](#) modified (8.4.2010) by [Finance Act 2010](#) (c. 13), [Sch. 1 para. 39](#)
- C6 [Sch. 56](#) applied by [S.R. 2009/128](#), [reg. 31](#) (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2011](#) (S.R. 2011/137), regs. 1(1), [6](#) (with [reg. 12](#)))
- C7 [Sch. 56](#) applied by [S.I. 2009/470](#), [reg. 36](#) (as substituted (6.4.2011) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2011](#) (S.I. 2011/784), regs. 1(1), [7](#) (with [reg. 12\(1\)](#)))
- C8 [Sch. 56](#) applied (E.) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), [85\(3\)](#)
- C9 [Sch. 56](#) applied (E.) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), [46](#)
- C10 [Sch. 56](#): power to amend conferred (22.7.2020) by [Finance Act 2020](#) (c. 14), [Sch. 7 para. 5\(1\)\(c\)](#)

Penalty for failure to pay tax

- 1 (1) A penalty is payable by a person (“P”) where P fails to pay an amount of tax specified in column 3 of the Table below on or before the date specified in column 4.
- (2) Paragraphs 3 to [\[F1 8\]](#) [\[F1 8J\]](#) set out—
- (a) the circumstances in which a penalty is payable, and
- (b) subject to paragraph 9, the amount of the penalty.
- (3) If P’s failure falls within more than one provision of this Schedule, P is liable to a penalty under each of those provisions.
- (4) In the following provisions of this Schedule, the “penalty date”, in relation to an amount of tax, means [\[F2\]](#) the day after the date specified in or for the purposes of column 4 of the Table in relation to that amount.
- [\[F3\]](#) (5) Sub-paragraph (4) is subject to paragraph 2A.]

***Tax to
which
payment
relates***

Amount of tax payable

***Date after which penalty is
incurred***

PRINCIPAL AMOUNTS

[F4 ₁	Income tax or capital gains tax	Amount payable under section 59B(3) or (4) of TMA 1970	The date falling 30 days after the date specified in section 59B(3) or (4) of TMA 1970 as the date by which the amount must be paid]
[F5 _{1A}	Income tax or capital gains tax	Amount payable under section 59BA(4) or (5) of TMA 1970	The date falling 30 days after the date specified in section 59BA(4) or (5) of TMA 1970 as the date by which the amount must be paid.]
2	Income tax	Amount payable under PAYE regulations F6 ...	The date determined by or under PAYE regulations as the date by which the amount must be paid
[F4 ₃	Income tax	Amount shown in return under section 254(1) of FA 2004	The date falling 30 days after the date specified in section 254(5) of FA 2004 as the date by which the amount must be paid]
[F7 [F4 _{3A}	Income tax	Amount payable under regulations under section 244L(2)(a) of FA 2004	The date falling 30 days after the due date determined by or under the regulations]]
[F8 _{3B}	Capital gains tax	Amount payable under paragraph 6 of Schedule 2 to FA 2019 where not included in a return under section 8 or 8A of TMA 1970	The date falling 30 days after 31 January in the tax year following the one in which the disposal was made]
[F9 _{3C}	Capital gains tax	Amount payable under a CGT exit charge payment plan entered into in accordance with Schedule 3ZAA to TMA 1970	The later of— (a) the date falling 30 days after the date specified in section 59B of TMA 1970 as the date by which the amount is due to be paid, and (b) the date on which the amount is payable under the plan.]
4	Deductions on account of tax under Chapter 3 of Part 3 of FA 2004 (construction industry scheme)	Amount payable under section 62 of FA 2004 (except an amount falling within item 17, 23 or 24)	The date determined by or under regulations under [F10 section 7] of FA 2004 as the date by which the amount must be paid

[F11 4A	Apprenticeship levy	Amount payable under regulations under section 105 of FA 2016	The date determined by or under regulations under section 105 of FA 2016]
5	Corporation tax	Amount shown in company tax return under paragraph 3 of Schedule 18 to FA 1998	The filing date for the company tax return for the accounting period for which the tax is due (see paragraph 14 of Schedule 18 to FA 1998)
6	Corporation tax	Amount payable under regulations under section 59E of TMA 1970 (except an amount falling within item 17, 23 or 24)	The filing date for the company tax return for the accounting period for which the tax is due (see paragraph 14 of Schedule 18 to FA 1998)
[F12 6ZZA	Corporation tax	Amount payable under section 357YQ of CTA 2010	The end of the period within which, in accordance with section 357YQ(5), the amount must be paid.]
[F13 6ZA	Corporation tax	Amount payable under an exit charge payment plan entered into in accordance with Schedule 3ZB to TMA 1970	The later of— (a) the first day after the period of 12 months beginning immediately after the migration accounting period (as defined in Part 1 or 2 of Schedule 3ZB to TMA 1970, as the case may be), and (b) the date on which the amount is payable under the plan.]
[F14 6ZAA	Corporation tax	Amount payable under a CT payment plan entered into in accordance with Schedule 3ZC to TMA 1970	The later of— (a) the first day after the period of 12 months beginning immediately after the accounting period to which the CT payment plan relates, and (b) the date on which the amount is

payable under
the plan.]

F15...	F15...	F15...	F15...
[F16[F17	6A Value added tax	Amount payable under section 25(1) of VATA 1994 (except an amount falling within item 6B, 13A, 23 or 24)	The date determined— (a) by or under regulations under section 25 of VATA 1994, or (b) in accordance with an order under section 28 of that Act, as the date by which the amount must be paid]
[F17	6B Value added tax	Amount payable under section 25(1) of VATA 1994 which is an instalment of an amount due in respect of a period of 9 months or more ("amount A")	The date on or before which P must pay any balancing payment or other outstanding payment due in respect of amount A]
6C	Insurance premium tax	Amount payable under regulations under section 54 of FA 1994 (except an amount falling within item 13B, 23 or 24)	The date determined by or under regulations under section 54 of FA 1994 as the date by which the amount must be paid]
7	Inheritance tax	Amount payable under section 226 of IHTA 1984 (except an amount falling within item 14 or 21)	The filing date (determined under section 216 of IHTA 1984) for the account in respect of the liability for that amount
8	Inheritance tax	Amount payable under section 227 or 229 of IHTA 1984 (except an amount falling within item 14 or 21)	For the first instalment, the filing date (determined under section 216 of IHTA 1984) for the account in respect of the liability for that amount For any later instalment, the date falling 30 days after the date determined under section 227 or 229 of IHTA 1984 as the date by which the instalment must be paid
9	Stamp duty land tax	Amount payable under section 86(1) or (2) of FA 2003	The date falling 30 days after the date specified in section 86(1) or (2) of FA 2003 as the date by which the amount must be paid
10	Stamp duty reserve tax	Amount payable under section 87, 93 or 96 of FA 1986 or Schedule 19 to FA 1999 (except an amount falling within item 17, 23 or 24)	The date falling 30 days after the date determined by or under regulations under section 98 of FA 1986 as the date by which the amount must be paid

[F18] 10A	Annual tax on enveloped dwellings	Amount payable under section 163(1) or (2) of FA 2013 (except an amount falling within item 23).	The date falling 30 days after the date specified in section 163(1) or (2) of FA 2013 as the date by which the amount must be paid]
11	Petroleum revenue tax	Amount charged in an assessment under paragraph 11(1) of Schedule 2 to OTA 1975	The date falling 30 days after the date determined in accordance with paragraph 13 of Schedule 2 to OTA 1975 as the date by which the amount must be paid
[F19] 11ZA	Soft drinks industry levy	Amount payable under regulations under section 52 of FA 2017 or paragraphs 6 or 14 of Schedule 8 to that Act	The date determined by or under regulations under section 52 of FA 2017]
[F20] 11A	Aggregates levy	Amount payable under regulations under section 25 of FA 2001 (except an amount falling within item 16A, 23 or 24)	The date determined by or under regulations under section 25 of FA 2001 as the date by which the amount must be paid
[F21] 11AA	Plastic packaging tax	Amount payable under regulations under section 61 of FA 2021	The date determined by or under regulations under section 61 of FA 2021 as the date by which the amount must be paid
11AB	Plastic packaging tax	Amount payable by virtue of secondary liability and assessment notice or joint and several liability notice under Schedule 9 to FA 2021	The date determined in accordance with Schedule 9 to FA 2021 as the date by which the amount must be paid]
11B	Climate change levy	Amount payable under regulations under paragraph 41 of Schedule 6 to FA 2000 (except an amount falling within item 16B, 23 or 24)	The date determined by or under regulations under paragraph 41 of Schedule 6 to FA 2000 as the date by which the amount must be paid
11C	Landfill tax	Amount payable under regulations under section 49 of FA 1996 (except an amount falling within item 16C, 23 or 24)	The date determined by or under regulations under section 49 of FA 1996 as the date by which the amount must be paid
11D	Air passenger duty	Amount payable under regulations under section 38 of FA 1994 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 38 of FA 1994 as the date by which the amount must be paid
[F22] 11E	Alcohol duty	Amount payable under regulations under section 88 of F(No. 2)A 2023 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 88 of F(No. 2)A 2023 as the date by which the amount must be paid]
11F	Tobacco products duty	Amount payable under regulations under section 7 of TPDA 1979 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 7 of TPDA 1979 as the date by which the amount must be paid

11G	Hydrocarbon oil duties	Amount payable under regulations under section 21 or 24 of HODA 1979 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 21 or 24 of HODA 1979 as the date by which the amount must be paid
[F23 11GA	Excise duties	Amount payable under regulations under section 60A of the Customs and Excise Management Act 1979 (except an amount falling within item 17A, 23 or 24).	The date determined by or under regulations under section 60A of the Customs and Excise Management Act 1979 as the date by which the amount must be paid]
11H	General betting duty	Amount payable under section 5B of BGDA 1981 (except an amount falling within item 17A, 23 or 24)	The date determined— (a) under section 5B of BGDA 1981, or (b) by or under regulations under paragraph 2 of Schedule 1 to that Act, as the date by which the amount must be paid
11I	Pool betting duty	Amount payable under section 8 of BGDA 1981 (except an amount falling within item 17A, 23 or 24)	The date determined— (a) under section 8 of BGDA 1981, or (b) by or under regulations under that section or directions under paragraph 3 of Schedule 1 to that Act, as the date by which the amount must be paid
11J	Bingo duty	Amount payable under regulations under paragraph 9 of Schedule 3 to BGDA 1981 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under paragraph 9 of Schedule 3 to BGDA 1981 as the date by which the amount must be paid
11K	Lottery duty	Amount payable under section 26 of FA 1993 (except an amount falling within item 17A, 23 or 24)	The date determined— (a) by section 26 of FA 1993, or (b) by or under regulations under that section,

as the date by which the amount must be paid

11L	Gaming duty	Amount payable under section 12 of FA 1997 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under— (a) section 12 of FA 1997, or (b) paragraph 11 of Schedule 1 to that Act,
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as the date by which the amount must be paid

11M	Remote gaming duty	Amount payable under section 26I of BGDA 1981 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 26I of BGDA 1981 as the date by which the amount must be paid]
[F24] 11N	Machine games duty	Amount payable under paragraph 6 of Schedule 24 to FA 2012 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under paragraph 19 of Schedule 24 to FA 2012 as the date by which the amount must be paid]

AMOUNTS PAYABLE IN DEFAULT OF A RETURN BEING MADE

[F4] 12	Income tax or capital gains tax	Amount payable under section 59B(5A) of TMA 1970	The date falling 30 days after the date specified in section 59B(5A) of TMA 1970 as the date by which the amount must be paid]
13	Corporation tax	Amount shown in determination under paragraph 36 or 37 of Schedule 18 to FA 1998	The filing date for the company tax return for the accounting period for which the tax is due (see paragraph 14 of Schedule 18 to FA 1998)
[F25][F26] 13A	Value added tax	Amount assessed under section 73(1) of VATA 1994 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return]
13B	Insurance premium tax	Amount assessed under section 56(1) of FA 1994 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return]
14	Inheritance tax	Amount shown in a determination made by HMRC in the circumstances set out in paragraph 2	The filing date (determined under section 216 of IHTA 1984) for the account in respect of the liability for that amount
15	Stamp duty land tax	Amount shown in determination under paragraph 25 of Schedule 10 to FA 2003 (including that paragraph as applied by section 81(3) of that Act)	The date falling 30 days after the filing date for the return in question
[F27] 15A	Annual tax on enveloped	Amount shown in determination under paragraph 18 of Schedule 33 to FA	The date falling 30 days after the filing date for the return in question]

	dwelling	2013	
16	Petroleum revenue tax	Amount charged in an assessment made where participator fails to deliver return for a chargeable period	The date falling 6 months and 30 days after the end of the chargeable period
F28 16A	Aggregates levy	Amount assessed under paragraph 2 or 3 of Schedule 5 to FA 2001 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return
F29 16AA	Plastic packaging tax	Amount assessed under Schedule 10 to FA 2021	The date by which the amount would have been required to be paid if it had been shown in the return
16B	Climate change levy	Amount assessed under paragraph 78 or 79 of Schedule 6 to FA 2000 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return
16C	Landfill tax	Amount assessed under section 50(1) of FA 1996 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return
17	Tax falling within any of items F30 1 to F30 2, 3B to 6, 9 F31 , 10 or 10A	Amount (not falling within any of items F32 12 F32 13 to F33 15A)) which is shown in an assessment or determination made by HMRC in the circumstances set out in paragraph 2	The date falling 30 days after the date by which the amount would have been required to be paid if it had been shown in the return in question
F34 17A	Tax falling within any of items 11D to F35 11M F35 11N	Amount assessed under section 12(1) of FA 1994 in the absence of a return	The date by which the amount would have been required to be paid if it had been shown in the return

AMOUNTS SHOWN TO BE DUE IN OTHER ASSESSMENTS, DETERMINATIONS, ETC

F4 18	Income tax or capital gains tax	Amount payable under section 55 F36 or 56(3)(b) of TMA 1970	The date falling 30 days after the date determined in accordance with section 55(3), (4), (6) or (9) F37 or section 56(3)(b) of TMA 1970 as the date by which the amount must be paid
F4 19	Income tax or capital gains tax	Amount payable under section 59B(5) or (6) of TMA 1970	The date falling 30 days after the date specified in section 59B(5) or (6) of TMA 1970 as the date by which the amount must be paid
20	F38	F38	F38
21	Inheritance tax	Amount shown in— (a) an amendment or correction of a return showing an amount falling	The later of— (a) the filing date (determined under section 216 of IHTA 1984) for the

- within item 7 or
8, or
- (b) a determination made by HMRC in circumstances other than those set out in paragraph 2
- account in respect of the liability for that amount, and
- (b) the date falling 30 days after the date on which the amendment, correction, assessment or determination is made

22	Petroleum revenue tax	Amount charged in an assessment, or an amendment of an assessment, made in circumstances other than those set out in items 11 and 16	The date falling 30 days after — (a) the date by which the amount must be paid, or (b) the date on which the assessment or amendment is made,
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whichever is later

23	Tax falling within any of [F39] items 1 to 6, 9 or 10 [F39] items [F40] 1 to 6A [F40] 2, 3B to 6, 6C, 9, 10, 11A or 11B to [F41] 11M [F41] 11N]]	Amount ([F42] not falling within [F43] any of items 18 to 20 [F43] item 18 or 19)] shown in an amendment or correction of a return showing an amount falling within any of [F39] items 1 to 6, 9 or 10 [F39] items [F40] 1 to 6A [F44] 1 to 6A [F44] 2, 3B to 6, 6C, 9, 10, 11A or 11B to [F41] 11M [F41] 11N]]	The date falling 30 days after — (a) the date by which the amount must be paid, or (b) the date on which the amendment or correction is made,
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whichever is later

24	Tax falling within any of [F45] items 1 to 6, 9 or 10 [F45] items [F46] 1 to 6A [F46] 2, 3B to 6, 6C, 9, 10, 11A or 11B to [F47] 11M [F47] 11N]]	Amount ([F48] not falling within [F49] any of items 18 to 20 [F49] item 18 or 19)] shown in an assessment or determination made by HMRC in circumstances other than those set out in paragraph 2	The date falling 30 days after — (a) the date by which the amount must be paid, or (b) the date on which the assessment or determination is made,
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Textual Amendments

- F1** Word in Sch. 56 para. 1(2) substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(2\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F2** Words in Sch. 56 para. 1(4) substituted (with effect in accordance with [Sch. 50 para. 16\(3\)](#) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 11](#)
- F3** Sch. 56 para. 1(5) inserted (25.1.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(3\)](#); S.I. 2011/132, art. 2(a)
- F4** Words in [Sch. 56 para. 1](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(2\)\(a\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F5** [Sch. 56 para. 1](#) Table item 1A inserted (with effect in accordance with s. 167(2) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 23 para. 9\(2\)](#)
- F6** Words in Sch. 56 para. 1 Table item 3 omitted (25.1.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(5\)](#); S.I. 2011/132, art. 2(a)
- F7** [Sch. 56 para. 1](#) Table item 3A inserted (with effect in accordance with Sch. 4 para. 25 to the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 4 para. 20](#)
- F8** [Sch. 56 para. 1](#) Table item 3B inserted (with effect in accordance with Sch. 2 para. 32(1) to the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 30\(2\)](#)
- F9** [Sch. 56 para. 1](#) Table item 3C inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 3\(2\)](#)
- F10** Words in Sch. 56 para. 1 Table item 4 substituted (25.1.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(6\)](#); S.I. 2011/132, art. 2(a)
- F11** [Sch. 56 para. 1](#) Table item 4A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. [113\(10\)](#) (with s. 117)
- F12** [Sch. 56 para. 1](#) Table item 6ZZA inserted (with effect in accordance with s. 38(9)-(12) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), s. [38\(7\)](#)
- F13** Words in Sch. 56 para. 1 Table item 6ZA inserted (with effect in accordance with Sch. 49 para. 8 to the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 49 para. 7](#)
- F14** Words in Sch. 56 para. 1 Table item 6ZAA inserted (retrospective to 11.7.2019 and with effect in accordance with Sch. 7 para. 4(1)(a) to the amending Act) by [Finance Act 2020 \(c. 14\)](#), [Sch. 7 para. 3\(2\)](#)
- F15** Words in [Sch. 56 para. 1](#) Table Item 6ZB omitted (for accounting periods beginning on or after 1.1.2026) by virtue of [Finance Act 2026 \(c. 11\)](#), s. 46(2), [Sch. 5 para. 3\(5\)\(a\)](#)
- F16** Sch. 56 para. 1 Table items 6A-6C inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(7\)](#) (as amended by 2014 c. 26, [Sch. 22 para. 22\(2\)](#)) and as further amended by 2018 c. 22, s. 57(3), [Sch. 8 paras. 119, 132\(l\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, [Pt. 4](#) and

2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 4(b) (with **reg. 7**); 2021 c. 26, **Sch. 15 para. 5(2)**

- F17** Words in **Sch. 56 para. 1** omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of **Finance Act 2021 (c. 26)**, s. 118(2), **Sch. 27 para. 40(2)(b)**; S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F18** **Sch. 56 para. 1** Table item 10A inserted (17.7.2013) by **Finance Act 2013 (c. 29)**, **Sch. 34 para. 9(2)**
- F19** Words in **Sch. 56 para. 1** Table item 11ZA inserted (6.4.2018) by **Finance Act 2017 (c. 10)**, s. 61(1), **Sch. 11 para. 5(2)**; S.I. 2018/464, **art. 2(e)**
- F20** **Sch. 56 para. 1** Table items 11A-11M inserted (1.4.2022 for the purposes of plastic packaging tax) by **Finance (No. 3) Act 2010 (c. 33)**, s. 27(2), **Sch. 11 para. 2(8)**; 2021 c. 26, **Sch. 15 para. 5(2)**
- F21** **Sch. 56 para. 1** Table items 11AA, 11AB inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by **Finance Act 2021 (c. 26)**, s. 85(1)(a), **Sch. 15 para. 4(a)**; S.I. 2021/1409, regs. 3, 4
- F22** **Sch. 56 para. 1** Table Item 11E substituted (1.2.2025) by **Finance (No. 2) Act 2023 (c. 30)**, s. 120(2), **Sch. 13 para. 33(1)**; S.I. 2025/96, reg. 2(e) (with reg. 3)
- F23** **Sch. 56 para. 1** Table item 11GA inserted (1.4.2015) by **Finance Act 2014 (c. 26)**, **Sch. 21 paras. 8, 10** (with **Sch. 21 para. 11**); S.I. 2015/812, **art. 2**
- F24** **Sch. 56 para. 1** Table item 11N inserted (in relation to the playing of machine games on or after 1.2.2013) by **Finance Act 2012 (c. 14)**, **Sch. 24 paras. 33, 66(2)**
- F25** **Sch. 56 para. 1** Table items 13A, 13B inserted (1.4.2022 for the purposes of plastic packaging tax) by **Finance (No. 3) Act 2010 (c. 33)**, s. 27(2), **Sch. 11 para. 2(9)** (as amended by 2014 c. 26, **Sch. 22 para. 22(3)**) and as further amended by 2018 c. 22, s. 57(3), **Sch. 8 paras. 119, 132(l)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 4(b) (with **reg. 7**); 2021 c. 26, **Sch. 15 para. 5(2)**
- F26** Words in **Sch. 56 para. 1** omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of **Finance Act 2021 (c. 26)**, s. 118(2), **Sch. 27 para. 40(2)(c)**; S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F27** **Sch. 56 para. 1** Table item 15A inserted (17.7.2013) by **Finance Act 2013 (c. 29)**, **Sch. 34 para. 9(3)**
- F28** **Sch. 56 para. 1** Table items 16A-16C inserted (1.4.2022 for the purposes of plastic packaging tax) by **Finance (No. 3) Act 2010 (c. 33)**, s. 27(2), **Sch. 11 para. 2(10)**; 2021 c. 26, **Sch. 15 para. 5(2)**
- F29** **Sch. 56 para. 1** Table items 16AA inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by **Finance Act 2021 (c. 26)**, s. 85(1)(a), **Sch. 15 para. 4(b)**; S.I. 2021/1409, regs. 3, 4
- F30** Words in **Sch. 56 para. 1** substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by **Finance Act 2021 (c. 26)**, s. 118(2), **Sch. 27 para. 40(2)(d)(i)**; S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3

- F31** Words in Sch. 56 para. 1 Table item 17 substituted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 9\(4\)](#)
- F32** Word in [Sch. 56 para. 1](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(2\)\(d\)\(ii\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F33** Word in Sch. 56 para. 1 Table item 17 substituted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 9\(4\)](#)
- F34** Sch. 56 para. 1 Table item 17A inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(11\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F35** Word in Sch. 56 para. 1 Table item 17A substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(a\)](#), [66\(2\)](#)
- F36** Words in [Sch. 56 para. 1](#) Table Item 18 inserted (with effect in accordance with s. 264(3) of the amending Act) by [Finance Act 2026 \(c. 11\)](#), [s. 264\(1\)\(a\)\(3\)](#)
- F37** Words in [Sch. 56 para. 1](#) Table Item 18 inserted (with effect in accordance with s. 264(3) of the amending Act) by [Finance Act 2026 \(c. 11\)](#), [s. 264\(1\)\(b\)\(3\)](#)
- F38** [Sch. 56 para. 1](#) Table item 20 omitted (25.1.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(12\)](#); S.I. 2011/132, [art. 2\(a\)](#)
- F39** Words in [Sch. 56 para. 1](#) Table item 23 substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(13\)\(a\)](#) (as amended by 2021 c. 26, [Sch. 15 para. 5\(1\)\(a\)](#) and 2014 c. 26, [Sch. 22 para. 22\(4\)](#) and as further amended by 2018 c. 22, s. 57(3), [Sch. 8 para. 132\(I\)](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, [Pt. 4](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(b) (with [reg. 7](#)); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F40** Words in [Sch. 56 para. 1](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(2\)\(e\)\(i\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F41** Word in Sch. 56 para. 1 Table item 23 substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(a\)](#), [66\(2\)](#)
- F42** Words in [Sch. 56 para. 1](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(2\)\(e\)\(ii\)\(a\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F43** Words in Sch. 56 para. 1 Table item 23 substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(13\)\(b\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F44** Words in [Sch. 56 para. 1](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(2\)\(e\)\(ii\)\(b\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F45** Words in Sch. 56 para. 1 Table item 24 substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 2\(14\)\(a\)](#) (as amended by 2021 c. 26, [Sch. 15 para. 5\(1\)\(b\)](#) and 2014 c. 26, [Sch. 22 para. 22\(5\)](#) and as further amended by 2018 c. 22, s. 57(3), [Sch. 8 para. 132\(I\)](#) (with

savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#)); [2021 c. 26](#), [Sch. 15 para. 5\(2\)](#)

F46 Words in [Sch. 56 para. 1](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(2\)\(f\)\(i\)](#); [S.I. 2024/440](#), [reg. 2](#); [S.I. 2026/370](#), [reg. 3](#)

F47 Word in [Sch. 56 para. 1](#) Table item 24 substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(a\), 66\(2\)](#)

F48 Words in [Sch. 56 para. 1](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(2\)\(f\)\(ii\)](#); [S.I. 2024/440](#), [reg. 2](#); [S.I. 2026/370](#), [reg. 3](#)

F49 Words in [Sch. 56 para. 1](#) Table item 24 substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 27\(2\)](#), [Sch. 11 para. 2\(14\)\(b\)](#); [2021 c. 26](#), [Sch. 15 para. 5\(2\)](#)

Modifications etc. (not altering text)

C11 [Sch. 56 para. 1](#) modified (temp.) (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 10\(1\)](#)

C12 [Sch. 56 para. 1](#) Table modified (temp.) (with effect in accordance with [Sch. 10 para. 43](#) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 10 para. 28](#) (as amended (5.1.2023) by [S.I. 2022/1321](#), [regs. 1, 2\(2\)](#))

C13 [Sch. 56 para. 1](#) modified (cond.) (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(8\)](#); [S.I. 2024/440](#), [reg. 2](#); [S.I. 2026/370](#), [reg. 3](#)

C14 [Sch. 56 para. 1](#) modified (cond.) (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(9\)](#); [S.I. 2024/440](#), [reg. 2](#); [S.I. 2026/370](#), [reg. 3](#)

Commencement Information

I1 [Sch. 56 para. 1](#) in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)

I2 [Sch. 56 para. 1](#) in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

I3 [Sch. 56 para. 1](#) in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

[Sch. 56 para. 1](#) in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), [art. 2](#))

I4 [Sch. 56 para. 1](#) in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

I5 [Sch. 56 para. 1](#) in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)

I6 [Sch. 56 para. 1](#) in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)

I7 [Sch. 56 para. 1](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 2 The circumstances referred to in items 14, 17, 21 and 24 are where—
- (a) P or another person is required to make or deliver a return falling within any item in the Table in Schedule 55,
 - (b) that person fails to make or deliver the return on or before the date by which it is required to be made or delivered, and
 - (c) if the return had been made or delivered as required, the return would have shown that an amount falling within any of items **[F50 1]** **[F50 2 and 3B]** to **[F51 10]** **[F52[F51 11M]]** **[F52 11N]** was due and payable.

Textual Amendments

- F50** Words in [Sch. 56 para. 2\(c\)](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(3\)](#); [S.I. 2024/440](#), [reg. 2](#); [S.I. 2026/370](#), [reg. 3](#)
- F51** Word in [Sch. 56 para. 2](#) substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 27\(2\)](#), [Sch. 11 para. 3](#); [2021 c. 26](#), [Sch. 15 para. 5\(2\)](#)
- F52** Word in [Sch. 56 para. 2](#) substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(c\)](#), [66\(2\)](#)

Modifications etc. (not altering text)

- C15** [Sch. 56 para. 2\(c\)](#) modified (temp.) (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 11](#)

Commencement Information

- I8** [Sch. 56 para. 2](#) in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I9** [Sch. 56 para. 2](#) in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I10** [Sch. 56 para. 2](#) in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- [Sch. 56 para. 2](#) in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I11** [Sch. 56 para. 2](#) in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I12** [Sch. 56 para. 2](#) in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I13** [Sch. 56 para. 2](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

[F53 *Different penalty date for certain PAYE payments*

Textual Amendments

- F53** [Sch. 56 para. 2A](#) and cross-heading inserted (25.1.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 27\(2\)](#), [Sch. 11 para. 4](#); [S.I. 2011/132](#), [art. 2\(b\)](#)

2A(1) PAYE regulations may provide that, in relation to specified payments of tax falling within item 2, the penalty date is a specified date later than that determined in accordance with column 4 of the Table.

(2) In sub-paragraph (1) “specified” means specified in the regulations.】

Commencement Information

- I14 Sch. 56 para. 2A in force at 17.7.2013 for specified purposes by [2013 c. 29, Sch. 34 para. 12](#)
- Sch. 56 para. 2A in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with [s. 117](#))
- I15 Sch. 56 para. 2A in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)
- I16 Sch. 56 para. 2A in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)
- I17 [Sch. 56 para. 2A](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409, reg. 2\(b\)](#)

Amount of penalty: occasional amounts and amounts in respect of periods of 6 months or more

3 (1) This paragraph applies in the case of—

- (a) a payment of tax falling within any of items [\[F54 1, 3\]](#) [\[F55 \[F56 3B\]](#) [\[F57 3C\]](#) and 7 to 24] [\[F55 3B, \[F58 6B.\] 7 to 11ZA and \[F59 12\]](#) [\[F59 13\]](#) to 24] in the Table,

[\[F60](#)(aza) a payment of tax falling within items 11AA or 11AB in the Table,】

[F61](#)(aa)

- (b) a payment of tax falling within [\[F62 item 4A or\]](#) [\[F63 item 2 or 4\]](#) [\[F63 any of items 2, 4, \[F64 6A.\] 6C and 11A to \[F65 11M\]](#) [\[F65 11N\]](#)]] which relates to a period of 6 months or more, [\[F66 and\]](#)

- (c) a payment of tax falling within item 2 which is payable under regulations under section 688A of ITEPA 2003 (recovery from other persons of amounts due from managed service companies),

[\[F67](#)(ca) an amount in respect of apprenticeship levy falling within item 4A which is payable by virtue of regulations under section 106 of FA 2016 (recovery from third parties).】

[\[F68 \[F69](#)(d) a payment of tax falling within item 6A which relates to a transitional period for the purposes of the annual accounting scheme;】

[\[F70](#)【 In sub-paragraph (1)(d), a transitional period for the purposes of the annual [F71](#)(1 accounting scheme is a prescribed accounting period (within the meaning of section A) 25(1) of VATA 1994) which—

- (a) ends on the day immediately preceding the date indicated by the Commissioners for Her Majesty's Revenue and Customs in a notification of authorisation under regulation 50 of the Value Added Tax Regulations 1995 (S.I. 1995/2518) (admission to annual accounting scheme), or
- (b) begins on the day immediately following the end of the last period of 12 months for which such an authorisation has effect.】】

- (2) P is liable to a penalty of 5% of the unpaid tax.
- (3) If any amount of the tax is unpaid after the end of the period of 5 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.
- (4) If any amount of the tax is unpaid after the end of the period of 11 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.

Textual Amendments

- F54** Words in [Sch. 56 para. 3\(1\)\(a\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(4\)\(a\)\(i\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F55** Words in [Sch. 56 para. 3\(1\)\(a\)](#) substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 5\(2\)](#) (as amended by 2019 c. 1, s. 67(3), [Sch. 2 para. 30\(4\)](#), [Sch. 7 para. 5](#)); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F56** Word in [Sch. 56 para. 3\(1\)\(a\)](#) inserted (with effect in accordance with [Sch. 2 para. 32\(1\)](#) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 30\(3\)](#)
- F57** Word in [Sch. 56 para. 3\(1\)\(a\)](#) inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 7 para. 3\(3\)](#)
- F58** Word in [Sch. 56 para. 3\(1\)\(a\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(4\)\(a\)\(ii\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F59** Word in [Sch. 56 para. 3\(1\)\(a\)](#) substituted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(4\)\(a\)\(iii\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F60** [Sch. 56 para. 3\(1\)\(aza\)](#) inserted (in relation to amounts of plastic packaging tax payable in respect of accounting periods commencing on or after 1.4.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 338(1)(a)(2)
- F61** [Sch. 56 para. 3\(1\)\(aa\)](#) omitted (for accounting periods beginning on or after 1.1.2026) by virtue of [Finance Act 2026 \(c. 11\)](#), s. 46(2), [Sch. 5 para. 3\(5\)\(b\)](#)
- F62** Words in [Sch. 56 para. 3\(1\)\(b\)](#) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 113(11)(a) (with s. 117)
- F63** Words in [Sch. 56 para. 3\(1\)\(b\)](#) substituted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 5\(4\)\(a\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F64** Word in [Sch. 56 para. 3\(1\)\(b\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 118(2), [Sch. 27 para. 40\(4\)\(b\)](#); S.I. 2024/440, reg. 2; S.I. 2026/370, reg. 3
- F65** Word in [Sch. 56 para. 3\(1\)\(b\)](#) substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(c\)](#), 66(2)
- F66** Word in [Sch. 56 para. 3\(1\)\(b\)](#) omitted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 27(2), [Sch. 11 para. 5\(4\)\(b\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)

- F67** Sch. 56 para. 3(1)(ca) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(11\)\(b\)](#) (with [s. 117](#))
- F68** Sch. 56 para. 3(1)(d) inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 27\(2\)](#), [Sch. 11 para. 5\(5\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F69** Sch. 56 para. 3(1)(d) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(4\)\(c\)](#); S.I. 2024/440, [reg. 2](#); S.I. 2026/370, [reg. 3](#)
- F70** Sch. 56 para. 3(1A) inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 27\(2\)](#), [Sch. 11 para. 5\(6\)](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F71** Sch. 56 para. 3(1A) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(4\)\(c\)](#); S.I. 2024/440, [reg. 2](#); S.I. 2026/370, [reg. 3](#)

Commencement Information

- I18** Sch. 56 para. 3 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I19** Sch. 56 para. 3 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I20** Sch. 56 para. 3 in force at 17.7.2013 for specified purposes by 2013 c. 29, [Sch. 34 para. 12](#)
- Sch. 56 para. 3 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), [art. 2](#))
- I21** Sch. 56 para. 3 in force at 15.9.2016 for specified purposes by 2016 c. 24, [s. 113\(18\)](#) (with [s. 117](#))
- I22** Sch. 56 para. 3 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I23** Sch. 56 para. 3 in force at 12.2.2019 for specified purposes by 2019 c. 1, [Sch. 2 para. 30\(5\)](#)
- I24** [Sch. 56 para. 3](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 4 (1) This paragraph applies in the case of a payment of tax falling within [\[F72\]](#) any of items 5 to [\[F73 6ZAA\]](#) in the Table.
- (2) P is liable to a penalty of 5% of the unpaid tax.
- (3) If any amount of the tax is unpaid after the end of the period of 3 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.
- (4) If any amount of the tax is unpaid after the end of the period of 9 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.

Textual Amendments

- F72** Words in Sch. 56 para. 4(1) substituted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 8 para. 7](#)
- F73** Word in Sch. 56 para. 4(1) substituted (retrospective to 11.7.2019 and with effect in accordance with Sch. 7 para. 4(1)(a) to the amending Act) by [Finance Act 2020 \(c.](#)

14), [Sch. 7 para. 3\(3\)](#)

Commencement Information

- I25 Sch. 56 para. 4 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I26 Sch. 56 para. 4 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I27 Sch. 56 para. 4 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 4 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)
- I28 Sch. 56 para. 4 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I29 Sch. 56 para. 4 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I30 Sch. 56 para. 4 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I31 [Sch. 56 para. 4](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Amount of penalty: PAYE and CIS amounts [[F74](#) etc.]

Textual Amendments

- [F74](#) Word in Sch. 56 para. 5 cross-heading inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(15\)](#) (with [s. 117](#))

- 5 (1) Paragraphs 6 to 8 apply in the case of a payment of tax falling within item 2 [[F75](#), 4 or 4A] in the Table.
- (2) But those paragraphs do not apply in the case of a payment mentioned in paragraph 3(1)(b) [[F76](#), (c) or (ca)].

Textual Amendments

- [F75](#) Words in Sch. 56 para. 5(1) substituted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(12\)](#) (with [s. 117](#))
- [F76](#) Words in Sch. 56 para. 5(2) substituted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(13\)](#) (with [s. 117](#))

Commencement Information

- I32 Sch. 56 para. 5 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I33 Sch. 56 para. 5 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I34 Sch. 56 para. 5 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 5 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)

- I35 Sch. 56 para. 5 in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with [s. 117](#))
- I36 Sch. 56 para. 5 in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)
- I37 Sch. 56 para. 5 in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)
- I38 [Sch. 56 para. 5](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409, reg. 2\(b\)](#)

[F77] **6** **[F78]** (1)

P is liable to a penalty under this paragraph, in relation to each tax, each time that P makes a default in relation to a tax year.】

- (2) For the purposes of this paragraph, P makes a default **[F79]** in relation to a tax year】 when P fails to make one of the following payments (or to pay an amount comprising two or more of those payments) in full on or before the date on which it becomes due and payable—

- (a) a payment under PAYE regulations **[F80]** of tax payable in relation to the tax year】;
- (b) a payment of earnings-related contributions within the meaning of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) **[F81]** payable in relation to the tax year】;

- [F82]** (ba) a payment under regulations under section 105 of FA 2016 of an amount in respect of apprenticeship levy payable in relation to the tax year;】

- (c) a payment due under the Income Tax (Construction Industry Scheme) Regulations 2005 (S.I. 2005/2045) **[F83]** payable in relation to the tax year】 ;
- (d) a repayment in respect of a student loan due under the Education (Student Loans) (Repayments) Regulations 2009 (S.I. 2009/470) or the Education (Student Loans) (Repayments) Regulations (Northern Ireland) 2000 (S.R. 2000 No. 121) **[F84]** and due for the tax year】 .

- [F85]** (3) But where a failure to make one of those payments (or to pay an amount comprising two or more of those payments) would, apart from this sub-paragraph, constitute the first default in relation to a tax year, that failure does not count as a default in relation to that year for the purposes of a penalty under this paragraph.

- (4) The amount of the penalty for a default made in relation to a tax year is determined by reference to—

- (a) the amount of the tax comprised in the default, and
- (b) the number of previous defaults that P has made in relation to the same tax year.

- (5) If the default is P's 1st, 2nd or 3rd default in relation to the tax year, P is liable, at the time of the default, to a penalty of 1% of the amount of tax comprised in the default.

- (6) If the default is P's 4th, 5th or 6th default in relation to the tax year, P is liable, at the time of the default, to a penalty of 2% of the amount of tax comprised in the default.

- (7) If the default is P's 7th, 8th or 9th default in relation to the tax year, P is liable, at the time of the default, to a penalty of 3% of the amount of tax comprised in the default.

(7A)

If the default is P's 10th or subsequent default in relation to the tax year, P is liable, at the time of the default, to a penalty of 4% of the amount of tax comprised in the default.】

(8) For the purposes of this paragraph—

(a) the amount of a tax comprised in a default is the amount of that tax comprised in the payment which P fails to make;

【F86(b) a previous default counts for the purposes of sub-paragraphs (5) to (7A) even if it is remedied before the time of the default giving rise to the penalty.】

【F87(8 Regulations made by the Commissioners for Her Majesty's Revenue and Customs A) may specify—

(a) circumstances in which, for the purposes of sub-paragraph (2), a payment of less than the full amount may be treated as a payment in full;

(b) circumstances in which sub-paragraph (3) is not to apply.

(8B) Regulations under sub-paragraph (8A) may—

(a) make different provision for different cases, and

(b) include incidental, consequential and supplementary provision.】

(9) The Treasury may by order made by statutory instrument make such amendments to sub-paragraph (2) as they think fit in consequence of any amendment, revocation or re-enactment of the regulations mentioned in that sub-paragraph.】

Textual Amendments

F77 Sch. 56 para. 6 substituted (25.1.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 27\(2\)](#), [Sch. 11 para. 6](#); [S.I. 2011/132, art. 2\(b\)](#)

F78 Sch. 56 para. 6(1) substituted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(2\)](#)

F79 Words in Sch. 56 para. 6(2) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(3\)\(a\)](#)

F80 Words in Sch. 56 para. 6(2)(a) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(3\)\(b\)](#)

F81 Words in Sch. 56 para. 6(2)(b) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(3\)\(c\)](#)

F82 Sch. 56 para. 6(2)(ba) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(14\)](#) (with [s. 117](#))

F83 Words in Sch. 56 para. 6(2)(c) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(3\)\(d\)](#)

F84 Words in Sch. 56 para. 6(2)(d) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(3\)\(e\)](#)

F85 Sch. 56 para. 6(3)-(7A) substituted for Sch. 56 para. 6(3)-(7) (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(4\)](#)

F86 Sch. 56 para. 6(8)(b) substituted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(5\)](#)

F87 Sch. 56 para. 6(8A)(8B) inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 12\(6\)](#)

Commencement Information

- I49 Sch. 56 para. 6 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I40 Sch. 56 para. 6 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 6 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)
- I41 Sch. 56 para. 6 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I42 Sch. 56 para. 6 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I43 Sch. 56 para. 6 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I44 [Sch. 56 para. 6](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 7 If any amount of the tax is unpaid after the end of the period of 6 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.

Commencement Information

- I45 Sch. 56 para. 7 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I46 Sch. 56 para. 7 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I47 Sch. 56 para. 7 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 7 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I48 Sch. 56 para. 7 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I49 Sch. 56 para. 7 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I50 [Sch. 56 para. 7](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 8 If any amount of the tax is unpaid after the end of the period of 12 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.

Commencement Information

- I51 Sch. 56 para. 8 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I52 Sch. 56 para. 8 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

- I53 Sch. 56 para. 8 in force at 17.7.2013 for specified purposes by [2013 c. 29, Sch. 34 para. 12](#)
- Sch. 56 para. 8 in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with [s. 117](#))
- I54 Sch. 56 para. 8 in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)
- I55 Sch. 56 para. 8 in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)
- I56 [Sch. 56 para. 8](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409, reg. 2\(b\)](#)

[F88] *Amount of penalty: amounts in respect of periods of between 2 and 6 months*

Textual Amendments

F88 Sch. 56 paras. 8A-8J and cross-headings inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 27\(2\), Sch. 11 para. 7](#) (as amended by [2014 c. 26, Sch. 22 para. 22\(6\)](#), which amending provision was repealed by [2018 c. 22, s. 57\(3\), Sch. 8 para. 132\(I\)](#) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))); [2021 c. 26, Sch. 15 para. 5\(2\)](#); [2021 c. 26, Sch. 15 para. 5\(2\)](#))

8A(1) Paragraphs 8B to 8E apply in the case of a payment of tax falling within any of items **[F89 6A.] 6C [F90 and 11A to][F90, 11A and 11B to] [F91 11M] [F91 11N]** in the Table which relates to a period of less than 6 months but more than 2 months.

[F92] (2 But those paragraphs do not apply in the case of a payment mentioned in) paragraph 3(1)(d).]

[F93] (3 Paragraph 8K sets out how payments on account of VAT (item 6A) are to be treated) for the purposes of paragraphs 8B to 8E.]

Textual Amendments

F89 Word in [Sch. 56 para. 8A\(1\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\), s. 118\(2\), Sch. 27 para. 40\(5\)\(a\)](#); [S.I. 2024/440, reg. 2](#); [S.I. 2026/370, reg. 3](#)

F90 Words in Sch. 56 para. 8A(1) substituted (in relation to amounts of plastic packaging tax payable in respect of accounting periods commencing on or after 1.4.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 338\(1\)\(b\)\(2\)](#)

F91 Word in Sch. 56 para. 8A(1) substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\), Sch. 24 paras. 34\(d\), 66\(2\)](#)

F92 [Sch. 56 para. 8A\(2\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\), s. 118\(2\), Sch. 27 para. 40\(5\)\(b\)](#); [S.I. 2024/440, reg. 2](#); [S.I. 2026/370, reg. 3](#)

F93 [Sch. 56 para. 8A\(3\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\), s. 118\(2\), Sch. 27 para. 40\(5\)\(b\)](#); [S.I. 2024/440, reg. 2](#); [S.I. 2026/370, reg. 3](#)

- 8B(1) A penalty period begins to run on the penalty date for the payment of tax.
- (2) The penalty period ends with the day 12 months after the date specified in or for the purposes of column 4 for the payment, unless it is extended under paragraph 8C(2)(c) or 8H(2)(c).
- 8C(1) This paragraph applies if—
- (a) a penalty period has begun under paragraph 8B or 8G because P has failed to make a payment (“payment A”), and
 - (b) before the end of the period, P fails to make another payment (“payment B”) falling within the same item in the Table as payment A.
- (2) In such a case—
- (a) paragraph 8B(1) does not apply to the failure to make payment B,
 - (b) P is liable to a penalty under this paragraph for that failure, and
 - (c) the penalty period that has begun is extended so that it ends with the day 12 months after the date specified in or for the purposes of column 4 for payment B.
- (3) The amount of the penalty under this paragraph is determined by reference to the number of defaults that P has made during the penalty period.
- (4) If the default is P’s first default during the penalty period, P is liable, at the time of the default, to a penalty of 2% of the amount of the default.
- (5) If the default is P’s second default during the penalty period, P is liable, at the time of the default, to a penalty of 3% of the amount of the default.
- (6) If the default is P’s third or a subsequent default during the penalty period, P is liable, at the time of the default, to a penalty of 4% of the amount of the default.
- (7) For the purposes of this paragraph—
- (a) P makes a default when P fails to pay an amount of tax in full on or before the date on which it becomes due and payable;
 - (b) in accordance with sub-paragraph (1)(b), the references in sub-paragraphs (3) to (6) to a default are references to a default in relation to the tax to which payments A and B relate;
 - (c) a default counts for the purposes of those sub-paragraphs if (but only if) the period to which the payment relates is less than 6 months;
 - (d) the amount of a default is the amount which P fails to pay.
- (8) A penalty period may be extended more than once under sub-paragraph (2)(c).
- 8D If any amount of the tax is unpaid after the end of the period of 6 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.
- 8E If any amount of the tax is unpaid after the end of the period of 12 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.

Amount of penalty: amounts in respect of periods of 2 months or less

- 8F(1) Paragraphs 8G to 8J apply in the case of a payment of tax falling within any of items [\[F94 6A\]](#), 6C and 11A to [\[F95 11M\]](#) [\[F95 11N\]](#) in the Table

which relates to a period of 2 months or less.

[F96(2) But those paragraphs do not apply in the case of a payment mentioned in) paragraph 3(1)(d).]

Textual Amendments

- F94** Word in [Sch. 56 para. 8F\(1\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(6\)\(a\)](#); [S.I. 2024/440, reg. 2](#); [S.I. 2026/370, reg. 3](#)
- F95** Word in [Sch. 56 para. 8F\(1\)](#) substituted (in relation to the playing of machine games on or after 1.2.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 paras. 34\(e\)](#), [66\(2\)](#)
- F96** [Sch. 56 para. 8F\(2\)](#) omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\)](#), [s. 118\(2\)](#), [Sch. 27 para. 40\(6\)\(b\)](#); [S.I. 2024/440, reg. 2](#); [S.I. 2026/370, reg. 3](#)

- 8G(1) A penalty period begins to run on the penalty date for the payment of tax.
- (2) The penalty period ends with the day 12 months after the date specified in or for the purposes of column 4 for the payment, unless it is extended under paragraph 8C(2)(c) or 8H(2)(c).
- 8H(1) This paragraph applies if—
- (a) a penalty period has begun under paragraph 8B or 8G because P has failed to make a payment (“payment A”), and
 - (b) before the end of the period, P fails to make another payment (“payment B”) falling within the same item in the Table as payment A.
- (2) In such a case—
- (a) paragraph 8G(1) does not apply to the failure to make payment B,
 - (b) P is liable to a penalty under this paragraph for that failure, and
 - (c) the penalty period that has begun is extended so that it ends with the day 12 months after the date specified in or for the purposes of column 4 for payment B.
- (3) The amount of the penalty under this paragraph is determined by reference to the number of defaults that P has made during the penalty period.
- (4) If the default is P’s first, second or third default during the penalty period, P is liable, at the time of the default, to a penalty of 1% of the amount of the default.
- (5) If the default is P’s fourth, fifth or sixth default during the penalty period, P is liable, at the time of the default, to a penalty of 2% of the amount of the default.
- (6) If the default is P’s seventh, eighth or ninth default during the penalty period, P is liable, at the time of the default, to a penalty of 3% of the amount of the default.
- (7) If the default is P’s tenth or a subsequent default during the penalty period, P is liable, at the time of the default, to a penalty of 4% of the amount of the default.
- (8) For the purposes of this paragraph—
- (a) P makes a default when P fails to pay an amount of tax in full on or before the date on which it becomes due and payable;
 - (b) in accordance with sub-paragraph (1)(b), the references in sub-paragraphs (3) to (7) to a default are references to a default in relation to the tax to which

payments A and B relate;

- (c) a default counts for the purposes of those sub-paragraphs if (but only if) the period to which the payment relates is less than 6 months;
- (d) the amount of a default is the amount which P fails to pay.

(9) A penalty period may be extended more than once under sub-paragraph (2)(c).

- 8I If any amount of the tax is unpaid after the end of the period of 6 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.
- 8J If any amount of the tax is unpaid after the end of the period of 12 months beginning with the penalty date, P is liable to a penalty of 5% of that amount.]

[F97 [F98 *Calculation of unpaid VAT: treatment of payments on account*]

Textual Amendments

- F97** Sch. 56 para. 8K and cross-heading inserted (1.4.2022 for the purposes of plastic packaging tax) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 27\(2\)](#), [Sch. 11 para. 8](#); 2021 c. 26, [Sch. 15 para. 5\(2\)](#)
- F98** Sch. 56 para. 8K and cross-heading omitted (6.4.2024 for specified purposes, 1.4.2026 for specified purposes) by virtue of [Finance Act 2021 \(c. 26\), s. 118\(2\)](#), [Sch. 27 para. 40\(7\)](#); S.I. 2024/440, [reg. 2](#); S.I. 2026/370, [reg. 3](#)

[F98 8K(1)

Where P is required, by virtue of an order under section 28 of VATA 1994, to make any payment on account of VAT—

- (a) each payment is to be treated for the purposes of this Schedule as relating to the prescribed accounting period in respect of which it is to be paid (and not as relating to the interval between the dates on which payments on account are required to be made), and
- (b) the amount of tax unpaid in respect of the prescribed accounting period is the total of the amounts produced by paragraphs (a) and (b) of sub-paragraph (3).

(2) In determining that total—

- (a) if there is more than one amount of POAD or POAT, those amounts are to be added together, and
- (b) if the amount produced by sub-paragraph (3)(b) is less than zero, that amount is to be disregarded.

(3) The amounts are—

- (a) POAD – POAT, and
- (b) BPD – BPT.

(4) In this paragraph—

POAD is the amount of any payment on account due in respect of the prescribed accounting period,

POAT is the amount of any payment on account paid on time (that is, on or before the date on which it was required to be made),

BPD (which is the balancing payment due in respect of the prescribed accounting period) is equal to $PAPD - POAD$, and

BPT (which is the amount paid on time in satisfaction of any liability to pay BPD) is equal to $PAPP - POAP$.

(5) In sub-paragraph (4)—

PAPD is the amount of VAT due in respect of the prescribed accounting period,

PAPP is the total amount paid, on or before the last day on which P is required to make payments in respect of that period, in satisfaction of any liability to pay PAPD, and

POAP is the total amount paid, on or before that day (but whether or not paid on time), in satisfaction of any liability to pay POAD.]]

Special reduction

9 (1) If HMRC think it right because of special circumstances, they may reduce a penalty under any paragraph of this Schedule.

(2) In sub-paragraph (1) “special circumstances” does not include—

- (a) ability to pay, or
- (b) the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment by another.

(3) In sub-paragraph (1) the reference to reducing a penalty includes a reference to—

- (a) staying a penalty, and
- (b) agreeing a compromise in relation to proceedings for a penalty.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

I57 Sch. 56 para. 9 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)

I58 Sch. 56 para. 9 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

I59 Sch. 56 para. 9 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

Sch. 56 para. 9 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

I60 Sch. 56 para. 9 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)

I61 Sch. 56 para. 9 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)

I62 [Sch. 56 para. 9](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Textual Amendments

- F99** Sch. 56 para. 9A and cross-heading inserted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 13](#)

- 9A In the application of the following provisions, no account shall be taken of a penalty under this Schedule—
- (a) section 97A of TMA 1970 (multiple penalties),
 - (b) paragraph 12(2) of Schedule 24 to FA 2007 (interaction with other penalties), and
 - (c) paragraph 15(1) of Schedule 41 to FA 2008 (interaction with other penalties).**】**

Modifications etc. (not altering text)

- C16** Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

- I63** Sch. 56 para. 9A in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with [s. 117](#))
- I64** Sch. 56 para. 9A in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I65** Sch. 56 para. 9A in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)
- I66** [Sch. 56 para. 9A](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Suspension of penalty during currency of agreement for deferred payment

- 10(1) This paragraph applies if—
- (a) P fails to pay an amount of tax when it becomes due and payable,
 - (b) P makes a request to HMRC that payment of the amount of tax be deferred, and
 - (c) HMRC agrees that payment of that amount may be deferred for a period (“the deferral period”).
- (2) If P would (apart from this sub-paragraph) become liable, between the date on which P makes the request and the end of the deferral period, to a penalty under any paragraph of this Schedule for failing to pay that amount, P is not liable to that penalty.
- (3) But if—
- (a) P breaks the agreement (see sub-paragraph (4)), and
 - (b) HMRC serves on P a notice specifying any penalty to which P would become liable apart from sub-paragraph (2),
- P becomes liable, at the date of the notice, to that penalty.
- (4) P breaks an agreement if—

- (a) P fails to pay the amount of tax in question when the deferral period ends, or
 - (b) the deferral is subject to P complying with a condition (including a condition that part of the amount be paid during the deferral period) and P fails to comply with it.
- (5) If the agreement mentioned in sub-paragraph (1)(c) is varied at any time by a further agreement between P and HMRC, this paragraph applies from that time to the agreement as varied.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

I67 Sch. 56 para. 10 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)

I68 Sch. 56 para. 10 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

I69 Sch. 56 para. 10 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

Sch. 56 para. 10 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)

I70 Sch. 56 para. 10 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

I71 Sch. 56 para. 10 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)

I72 Sch. 56 para. 10 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)

I73 [Sch. 56 para. 10](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Assessment

- 11 (1) Where P is liable for a penalty under any paragraph of this Schedule HMRC must—
- (a) assess the penalty,
 - (b) notify P, and
 - (c) state in the notice the period in respect of which the penalty is assessed.
- (2) A penalty under any paragraph of this Schedule must be paid before the end of the period of 30 days beginning with the day on which notice of the assessment of the penalty is issued.
- (3) An assessment of a penalty under any paragraph of this Schedule—
- (a) is to be treated for procedural purposes in the same way as an assessment to tax (except in respect of a matter expressly provided for by this Schedule),
 - (b) may be enforced as if it were an assessment to tax, and
 - (c) may be combined with an assessment to tax.

(4) A supplementary assessment may be made in respect of a penalty if an earlier assessment operated by reference to an underestimate of an amount of **[F100]** tax which was due or payable¹.

[F101] (4A) an assessment in respect of a penalty is based on an amount of tax due or payable that is found by HMRC to be excessive, HMRC may by notice to P amend the assessment so that it is based upon the correct amount.

(4B) An amendment made under sub-paragraph (4A)—

- (a) does not affect when the penalty must be paid;
- (b) may be made after the last day on which the assessment in question could have been made under paragraph 12.²

F102 (5)

Textual Amendments

F100 Words in Sch. 56 para. 11(4) substituted (6.4.2011 for specified purposes) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 27\(2\)](#), [Sch. 11 para. 9\(2\)](#); S.I. 2011/703, art. 3

F101 Sch. 56 para. 11(4A)(4B) substituted for Sch. 56 para. 11(4A) (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 14\(2\)](#)

F102 Sch. 56 para. 11(5) omitted (with effect in accordance with Sch. 50 para. 16(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 50 para. 14\(3\)](#)

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

C17 Sch. 56 para. 11(1) modified (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with [s. 85\(1\)\(b\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 85\(1\)\(a\)](#), [Sch. 15 para. 8\(2\)\(b\)](#); S.I. 2021/1409, regs. 3, 4

Commencement Information

I74 Sch. 56 para. 11 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), art. 3

I75 Sch. 56 para. 11 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), art. 3

I76 Sch. 56 para. 11 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

Sch. 56 para. 11 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), art. 3 (as amended by [S.I. 2014/3346](#), art. 2)

I77 Sch. 56 para. 11 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

I78 Sch. 56 para. 11 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), art. 2(b)

I79 Sch. 56 para. 11 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)

I80 [Sch. 56 para. 11](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 12(1) An assessment of a penalty under any paragraph of this Schedule in respect of any amount must be made on or before the later of date A and (where it applies) date B.
- (2) Date A is the last day of the period of 2 years beginning with the date specified in or for the purposes of column 4 of the Table (that is to say, the last date on which payment may be made without incurring a penalty).
- (3) Date B is the last day of the period of 12 months beginning with—
- (a) the end of the appeal period for the assessment of the amount of tax in respect of which the penalty is assessed, or
 - (b) if there is no such assessment, the date on which that amount of tax is ascertained.
- (4) In sub-paragraph (3)(a) “appeal period” means the period during which—
- (a) an appeal could be brought, or
 - (b) an appeal that has been brought has not been determined or withdrawn.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

- I81 Sch. 56 para. 12 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I82 Sch. 56 para. 12 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I83 Sch. 56 para. 12 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 12 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I84 Sch. 56 para. 12 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I85 Sch. 56 para. 12 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I86 [Sch. 56 para. 12](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Appeal

- 13(1) P may appeal against a decision of HMRC that a penalty is payable by P.
- (2) P may appeal against a decision of HMRC as to the amount of a penalty payable by P.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

- I87 Sch. 56 para. 13 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I88 Sch. 56 para. 13 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I89 Sch. 56 para. 13 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 13 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I90 Sch. 56 para. 13 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I91 Sch. 56 para. 13 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I92 [Sch. 56 para. 13](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 14(1) An appeal under paragraph 13 is to be treated in the same way as an appeal against an assessment to the tax concerned (including by the application of any provision about bringing the appeal by notice to HMRC, about HMRC review of the decision or about determination of the appeal by the First-tier Tribunal or Upper Tribunal).
- (2) Sub-paragraph (1) does not apply—
- (a) so as to require P to pay a penalty before an appeal against the assessment of the penalty is determined, or
 - (b) in respect of any other matter expressly provided for by this Act.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

- I93 Sch. 56 para. 14 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I94 Sch. 56 para. 14 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I95 Sch. 56 para. 14 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 14 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)
- I96 Sch. 56 para. 14 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I97 Sch. 56 para. 14 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)

- I98 Sch. 56 para. 14 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I99 [Sch. 56 para. 14](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

- 15(1) On an appeal under paragraph 13(1) that is notified to the tribunal, the tribunal may affirm or cancel HMRC's decision.
- (2) On an appeal under paragraph 13(2) that is notified to the tribunal, the tribunal may —
- (a) affirm HMRC's decision, or
 - (b) substitute for HMRC's decision another decision that HMRC had power to make.
- (3) If the tribunal substitutes its decision for HMRC's, the tribunal may rely on paragraph 9—
- (a) to the same extent as HMRC (which may mean applying the same percentage reduction as HMRC to a different starting point), or
 - (b) to a different extent, but only if the tribunal thinks that HMRC's decision in respect of the application of paragraph 9 was flawed.
- (4) In sub-paragraph (3)(b) “flawed” means flawed when considered in the light of the principles applicable in proceedings for judicial review.
- (5) In this paragraph “tribunal” means the First-tier Tribunal or Upper Tribunal (as appropriate by virtue of paragraph 14(1)).

Modifications etc. (not altering text)

- C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

- I100 Sch. 56 para. 15 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)
- I101 Sch. 56 para. 15 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)
- I102 Sch. 56 para. 15 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)
- Sch. 56 para. 15 in force at 1.1.2015 for specified purposes by [S.I. 2014/3269](#), [art. 3](#) (as amended by [S.I. 2014/3346](#), art. 2)
- I103 Sch. 56 para. 15 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))
- I104 Sch. 56 para. 15 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I105 Sch. 56 para. 15 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I106 [Sch. 56 para. 15](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

16 **[F103]**(1)

If P satisfies HMRC or (on appeal) the First-tier Tribunal or Upper Tribunal that there is a reasonable excuse for a failure to make a payment—

- (a) liability to a penalty under any paragraph of this Schedule does not arise in relation to that failure, and
- (b) the failure does not count as a default for the purposes of paragraphs 6, 8B, 8C, 8G and 8H.】

(2) For the purposes of sub-paragraph (1)—

- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control,
- (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
- (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

Textual Amendments

F103 Sch. 56 para. 16(1) substituted (25.1.2011 for specified purposes) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 27\(2\), Sch. 11 para. 10](#); [S.I. 2011/132, art. 3](#)

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 226\(7\)](#)

Commencement Information

I107 Sch. 56 para. 16 in force at 6.4.2010 for specified purposes by [S.I. 2010/466, art. 3](#)

I108 Sch. 56 para. 16 in force at 6.4.2011 for specified purposes by [S.I. 2011/702, art. 3](#)

I109 Sch. 56 para. 16 in force at 17.7.2013 for specified purposes by [2013 c. 29, Sch. 34 para. 12](#)

Sch. 56 para. 16 in force at 15.9.2016 for specified purposes by [2016 c. 24, s. 113\(18\)](#) (with [s. 117](#))

I110 Sch. 56 para. 16 in force at 6.4.2018 for specified purposes by [S.I. 2018/468, art. 2\(b\)](#)

I111 Sch. 56 para. 16 in force at 12.2.2019 for specified purposes by [2019 c. 1, Sch. 2 para. 30\(5\)](#)

I112 [Sch. 56 para. 16](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409, reg. 2\(b\)](#)

Double jeopardy

17 P is not liable to a penalty under any paragraph of this Schedule in respect of a failure or action in respect of which P has been convicted of

an offence.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

I113 Sch. 56 para. 17 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)

I114 Sch. 56 para. 17 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

I115 Sch. 56 para. 17 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

Sch. 56 para. 17 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

I116 Sch. 56 para. 17 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)

I117 Sch. 56 para. 17 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)

I118 [Sch. 56 para. 17](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

Interpretation

18(1) This paragraph applies for the construction of this Schedule.

(2) “HMRC” means Her Majesty’s Revenue and Customs.

(3) References to tax include construction industry deductions under Chapter 3 of Part 3 of FA 2004.

(4) References to a determination, in relation to an amount payable under PAYE regulations or under Chapter 3 of Part 3 of FA 2004, include a certificate.

(5) References to an assessment to tax, in relation to inheritance tax and stamp duty reserve tax, are to a determination.

Modifications etc. (not altering text)

C16 Sch. 56 paras. 9-18 applied in part (with modifications) (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 226\(7\)](#)

Commencement Information

I119 Sch. 56 para. 18 in force at 6.4.2010 for specified purposes by [S.I. 2010/466](#), [art. 3](#)

I120 Sch. 56 para. 18 in force at 6.4.2011 for specified purposes by [S.I. 2011/702](#), [art. 3](#)

I121 Sch. 56 para. 18 in force at 17.7.2013 for specified purposes by [2013 c. 29](#), [Sch. 34 para. 12](#)

Sch. 56 para. 18 in force at 15.9.2016 for specified purposes by [2016 c. 24](#), [s. 113\(18\)](#) (with [s. 117](#))

- I122 Sch. 56 para. 18 in force at 6.4.2018 for specified purposes by [S.I. 2018/468](#), [art. 2\(b\)](#)
- I123 Sch. 56 para. 18 in force at 12.2.2019 for specified purposes by [2019 c. 1](#), [Sch. 2 para. 30\(5\)](#)
- I124 [Sch. 56 para. 18](#) in force at 1.4.2022 for specified purposes by [S.I. 2021/1409](#), [reg. 2\(b\)](#)

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