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SCHEDULES

SCHEDULE 24

PENALTIES FOR ERRORS

Modifications etc. (not altering text)

- C1 Sch. 24 applied (N.I.) (1.4.2008) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2000](#) (S.R. 2000/121), **regs. 7(2A)(b)**, 26(4) (as amended by S.R. 2008/129, **regs. 1**, 3(a), 4)
- C1 Sch. 24 applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), **regs. 1(1)**, 9(3)(b), 35(4), 54(8)(b)
- C1 Sch. 24 applied (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), **regs. 1(1)**, 13(3)(b), 40(4), 59(8)(b) (with **reg. 1(4)(6)**)
- C1 Sch. 24 modified (8.4.2010) by [Finance Act 2010](#) (c. 13), **Sch. 1 para. 37**
- C1 Sch. 24 applied (6.4.2008) by [The Social Security \(Contributions\) Regulations 2001](#) (S.I. 2001/1004), **reg. 81(1)(1A)**, **Sch. 4 paras. 21A(8)**, 21D(9), 21F(12), 22(7), **31(8)** (as amended by S.I. 2008/636, **reg. 7**; S.I. 2010/721, **reg. 4**; S.I. 2012/821, **reg. 11**)
- C1 Sch. 24 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013](#) (S.I. 2013/938), **regs. 1**, **15**
- C1 Sch. 24 excluded (17.7.2014) by [Finance Act 2014](#) (c. 26), **Sch. 35 para. 13(a)**
- C1 Sch. 24 applied by 1993 c. 34, Sch. 20A para. 9A(6) (as inserted (19.12.2014) by [The Lloyd's Underwriters \(Conversion of Partnerships to Underwriting through Successor Companies\) \(Tax\) Regulations 2014](#) (S.I. 2014/3133), **regs. 1**, **5(4)**)
- C1 Sch. 24 applied (with modifications) by 1992 c. 4, s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015](#) (c. 5), **Sch. 1 para. 3**)
- C1 Sch. 24 applied (with modifications) by 1992 c.7 (N.I.) s. 11A(1)(3) (as inserted (with effect in accordance with Sch. 1 para. 35 of the amending Act) by [National Insurance Contributions Act 2015](#) (c. 5), **Sch. 1 para. 12**)
- C1 Sch. 24 applied (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)**, **24(3)**
- C1 Sch. 24 applied (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)**, **50(3)**
- C1 Sch. 24 applied (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(4)**
- C1 Sch. 24 applied (with modifications) (1.5.2023) by [The Value Added Tax \(Margin Schemes and Removal or Export of Goods: VAT-related Payments\) Order 2023](#) (S.I. 2023/68), **arts. 1(1)**, **14** (with **art. 1(2)**)
- C1 Sch. 24 applied (14.9.2023) by [The Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) \(No. 2\) Regulations 2023](#) (S.I. 2023/912), **regs. 1(2)**, **40(2)** (with **reg. 1(3)**)

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PART 5

GENERAL

F¹ Classification of territories

Textual Amendments

F1 Sch. 24 paras. 21A, 21B and cross-headings inserted (6.4.2011) by [Finance Act 2010 \(c. 13\), s. 35\(2\), Sch. 10 para. 5; S.I. 2011/975, art. 2\(1\)](#) (with art. 3)

- 21A (1) A category 1 territory is a territory designated as a category 1 territory by order made by the Treasury.
- (2) A category 2 territory is a territory that is neither—
- (a) a category 1 territory, nor
 - (b) a category 3 territory.
- (3) A category 3 territory is a territory designated as a category 3 territory by order made by the Treasury.
- (4) In considering how to classify a territory for the purposes of this paragraph, the Treasury must have regard to—
- (a) the existence of any arrangements between the UK and that territory for the exchange of information for tax enforcement purposes,
 - (b) the quality of any such arrangements (in particular, whether they provide for information to be exchanged automatically or on request), ^{F2}...
 - (c) the benefit that the UK would be likely to obtain from receiving information from that territory, were such arrangements to exist with it.
 - [^{F3}(d) the existence of any other arrangements between the UK and that territory for co-operation in the area of taxation, and
 - (e) the quality of any such other arrangements (in particular, the extent to which the co-operation provided for in them assists or is likely to assist in the protection of revenue raised from taxation in the UK).]
- (5) An order under this paragraph is to be made by statutory instrument.
- (6) Subject to sub-paragraph (7), an instrument containing an order under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) If the order is—
- (a) the first order to be made under sub-paragraph (1), or
 - (b) the first order to be made under sub-paragraph (3),
- it may not be made unless a draft of the instrument containing it has been laid before, and approved by a resolution of, the House of Commons.
- (8) An order under this paragraph does not apply to inaccuracies in a document given to HMRC (or, in a case within paragraph 3(2), inaccuracies discovered by P) before the date on which the order comes into force.

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Textual Amendments

- F2** Word in Sch. 24 para. 21A(4)(b) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\), s. 219\(a\)](#)
F3 Sch. 24 para. 21A(4)(d)(e) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), s. 219\(b\)](#)

Modifications etc. (not altering text)

- C1** [Sch. 24 para. 21A](#) applied (6.4.2024 for specified purposes) by [Finance Act 2021 \(c. 26\), s. 116\(3\)](#), [Sch. 25 para. 4\(8\)](#); S.I. 2024/440, reg. 2(1)

Location of assets etc

21B (1) The Treasury may by regulations make provision for determining for the purposes of paragraph 4A where—

- (a) a source of income is located,
- (b) an asset is situated or held, or
- (c) activities are wholly or mainly carried on.

[The Treasury may by regulations make provision for determining for the purposes ^{F4}(1A) of paragraph 4AA where—

- (a) income is received or transferred,
- (b) the proceeds of a disposal are received or transferred, or
- (c) assets are transferred.]

(2) Different provision may be made for different cases and for income tax [^{F5}, capital gains tax and inheritance tax] .

(3) Regulations under this paragraph are to be made by statutory instrument.

(4) An instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.]

Textual Amendments

- F4** Sch. 24 para. 21B(1A) inserted (with effect in accordance with art. 3(2) of the commencing S.I.) by [Finance Act 2015 \(c. 11\), s. 120\(2\)](#), [Sch. 20 para. 8\(2\)](#); S.I. 2016/456, art. 3(1)
F5 Words in Sch. 24 para. 21B(2) substituted (with effect in accordance with art. 3(2) of the commencing S.I.) by [Finance Act 2015 \(c. 11\), s. 120\(2\)](#), [Sch. 20 para. 8\(3\)](#); S.I. 2016/456, art. 3(1)

[^{F6}Treatment of certain payments on account of tax

Textual Amendments

- F6** Sch. 24 para. 21C and cross-heading inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 56\(3\)](#)

21C In paragraphs 1(2) and 5 references to “tax” are to be interpreted as if amounts payable under [^{F7}Schedule 2 to FA 2019][^{F8}and amounts payable on account of apprenticeship levy] were tax.]

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Textual Amendments

- F7** Words in Sch. 24 para. 21C substituted (with effect in accordance with Sch. 2 para. 32(1) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 2 para. 27\(3\)](#)
- F8** Words in Sch. 24 para. 21C inserted (6.4.2017) by [Finance Act 2016 \(c. 24\)](#), [s. 113\(4\)\(16\)](#) (with [s. 117](#)); [S.I. 2017/355](#), [reg. 2](#)

Interpretation

22 Paragraphs 23 to ^[F9]27 apply for the construction of this Schedule.

Textual Amendments

- F9** Word in Sch. 24 para. 22 substituted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), [s. 122\(2\)](#), [Sch. 40 para. 18](#); [S.I. 2009/571](#), [art. 2](#)

Commencement Information

- I1** Sch. 24 para. 22 in force at 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

23 HMRC means Her Majesty's Revenue and Customs.

Commencement Information

- I2** Sch. 24 para. 23 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

^[F10]23A “Tax”, without more, includes duty.]

Textual Amendments

- F10** Sch. 24 para. 23A inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), [s. 122\(2\)](#), [Sch. 40 para. 19](#); [S.I. 2009/571](#), [art. 2](#)

^[F11]23B “UK” means the United Kingdom, including the territorial sea of the United Kingdom.]

Textual Amendments

- F11** Sch. 24 para. 23B inserted (6.4.2011) by [Finance Act 2010 \(c. 13\)](#), [s. 35\(2\)](#), [Sch. 10 para. 6](#); [S.I. 2011/975](#), [art. 2\(1\)](#) (with [art. 3](#))

24 An expression used in relation to income tax has the same meaning as in the Income Tax Acts.

Commencement Information

- I3** Sch. 24 para. 24 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

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25 An expression used in relation to corporation tax has the same meaning as in the Corporation Tax Acts.

Commencement Information

I4 Sch. 24 para. 25 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

26 An expression used in relation to capital gains tax has the same meaning as in the enactments relating to that tax.

Commencement Information

I5 Sch. 24 para. 26 in force at 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

27 An expression used in relation to VAT has the same meaning as in VATA 1994.

Commencement Information

I6 Sch. 24 para. 27 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

28 In this Schedule—

- (a) a reference to corporation tax includes a reference to tax or duty which by virtue of an enactment is assessable or chargeable as if it were corporation tax,
- (b) a reference to tax includes a reference to construction industry deductions under Chapter 3 of Part 3 of FA 2004,
- (c) “direct tax” means—
 - (i) income tax,
 - (ii) capital gains tax, ^{F12}...
 - (iii) corporation tax, [^{F13}and
 - (iv) petroleum revenue tax,]
- (d) a reference to understating liability to VAT includes a reference to overstating entitlement to a VAT credit,
- ^{F14}(da)
- (e) a reference to a loss includes a reference to a charge, expense, deficit and any other amount which may be available for, or relied on to claim, a deduction or relief,
- (f) a reference to repayment of tax includes a reference to allowing a credit [^{F15}against tax or to a payment of a corporation tax credit],
- ^{F16}(fa) “corporation tax credit” means—
 - (i) an R&D tax credit under [^{F17}Chapter 2 or 7 of Part 13 of CTA 2009], [an R&D expenditure credit under Chapter 6A of Part 3 of CTA ^{F18}(ia) 2009,]
 - (ii) a land remediation tax credit or life assurance company tax credit under [^{F19}Chapter 3 or 4 respectively of Part 14 of CTA 2009],
 - ^{F20}(iii)

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- [an audiovisual expenditure credit or video game expenditure credit
^{F21}(iiiia) under Chapter 3 of Part 14A of CTA 2009 (expenditure credit in respect of films, television programmes and video games),]
 (iv) a film tax credit under [^{F22}Chapter 3 of Part 15 of CTA 2009], ^{F23}...
 [a television tax credit under Chapter 3 of Part 15A of that Act,
^{F24}(iva)
 (ivb) a video game tax credit under Chapter 3 of Part 15B of that Act,
^{F25}...]
 [a theatre tax credit under section 1217K of that Act, ^{F27}...]
^{F26}(ivc)
 [an orchestra tax credit under Chapter 3 of Part 15D of that Act,
^{F28}(ivd) ^{F29}...]
 [a museums and galleries exhibition tax credit under Chapter 3 of
^{F30}(ive) Part 15E of that Act, or]
 (v) a first-year tax credit under Schedule A1 to CAA 2001,]
 (g) “tax period” means a tax year, accounting period or other period in respect of which tax is charged,
 (h) a reference to giving a document to HMRC includes a reference to communicating information to HMRC in any form and by any method (whether by post, fax, email, telephone or otherwise),
 (i) a reference to giving a document to HMRC includes a reference to making a statement or declaration in a document,
 (j) a reference to making a return or doing anything in relation to a return includes a reference to amending a return or doing anything in relation to an amended return, and
 (k) a reference to action includes a reference to omission.

Textual Amendments

- F12** Word in Sch. 24 para. 28(c) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), **Sch. 40 para. 20(2)**; S.I. 2009/571, art. 2
- F13** Sch. 24 para. 28(c)(iv) and preceding word inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), **Sch. 40 para. 20(2)**; S.I. 2009/571, art. 2
- F14** Sch. 24 para. 28(da) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 57 para. 8**
- F15** Words in Sch. 24 para. 28(f) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), **Sch. 40 para. 20(4)**; S.I. 2009/571, art. 2
- F16** Sch. 24 para. 28(fa) inserted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 122(2), **Sch. 40 para. 20(5)**; S.I. 2009/571, art. 2
- F17** Words in Sch. 24 para. 28(fa)(i) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 727(a)** (with Sch. 2 Pts. 1, 2)
- F18** Sch. 24 para. 28(fa)(ia) inserted (with effect in accordance with Sch. 15 para. 27 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 15 para. 8**
- F19** Words in Sch. 24 para. 28(fa)(ii) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 727(b)** (with Sch. 2 Pts. 1, 2)
- F20** Sch. 24 para. 28(fa)(iii) omitted (with effect in accordance with s. 1329(1) of the amending Act) by virtue of [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 727(c)** (with Sch. 2 Pts. 1, 2)
- F21** Sch. 24 para. 28(fa)(iiia) inserted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), **Sch. 2 para. 4** (with Sch. 2 paras. 16(1), 17-25)

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- F22** Words in Sch. 24 para. 28(fa)(iv) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 727\(d\)](#) (with [Sch. 2 Pts. 1, 2](#))
- F23** Word in Sch. 24 para. 28(fa)(iv) omitted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 7, 22](#); S.I. 2013/1817, art. 2(2); S.I. 2014/1962, art. 2(3)
- F24** Sch. 24 para. 28(fa)(iva)(ivb) inserted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 7, 22](#); S.I. 2013/1817, art. 2(2); S.I. 2014/1962, art. 2(3)
- F25** Word in Sch. 24 para. 28(fa)(ivb) omitted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 4 paras. 8, 16](#); S.I. 2014/2228, art. 2
- F26** Sch. 24 para. 28(fa)(ivc) inserted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 4 paras. 8, 16](#); S.I. 2014/2228, art. 2
- F27** Word in Sch. 24 para. 28(fa)(ivc) omitted (with effect in accordance with Sch. 8 para. 17(1)(a) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 8 para. 8](#)
- F28** Sch. 24 para. 28(fa)(ivd) inserted (with effect in accordance with Sch. 8 para. 17(1)(a) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 8 para. 8](#)
- F29** Word in Sch. 24 para. 28(fa)(ivd) omitted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(b) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 8](#)
- F30** [Sch. 24 para. 28\(fa\)\(ive\)](#) inserted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(b) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 8](#)

Commencement Information

- I7** Sch. 24 para. 28 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

Consequential amendments

- 29 The following provisions are omitted—
- sections 95, 95A, 97 and 98A(4) of TMA 1970 (incorrect returns and accounts),
 - sections 100A(1) and 103(2) of TMA 1970 (deceased persons),
 - in Schedule 18 to FA 1998 (company tax returns), paragraphs 20 and 89 (company tax returns), and
 - sections 60, 61, 63 and 64 of VATA 1994 (evasion).

Commencement Information

- I8** Sch. 24 para. 29 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [arts. 3, 4](#))

- 30 In [^{F31}paragraphs 7 and 7B] of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4) (penalties) a reference to a provision of TMA 1970 shall be construed as a reference to this Schedule so far as is necessary to preserve its effect.

Textual Amendments

- F31** Words in Sch. 24 para. 30 substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 57 para. 9](#)

Commencement Information

- I9** Sch. 24 para. 30 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

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- 31 In [^{F32}paragraphs 7 and 7B] of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (penalties) a reference to a provision of TMA 1970 shall be construed as a reference to this Schedule so far as is necessary to preserve its effect.

Textual Amendments

F32 Words in Sch. 24 para. 31 substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 57 para. 9](#)

Commencement Information

I10 Sch. 24 para. 31 in force at 1.4.2008 for certain purposes, 1.7.2008 for certain purposes, 1.1.2009 for certain purposes, and 1.4.2009 in so far as not already in force by [S.I. 2008/568](#), [art. 2](#) (with [art. 3](#))

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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):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)
- Sch. 24 para. 28(fa)(ia) words substituted by [2024 c. 3 Sch. 1 para. 11](#)