

2.2.1 When do the new penalties take effect?

Tax, duty or levy	Take effect from 1 April 2009 Inaccuracy penalties Schedule 24 2007 Finance Act	Take effect from 1 April 2010 Inaccuracy Penalties Schedule 24 FA2007 (as amended by Schedule 40 Finance Act 2008)	Take effect from 1 April 2010 Failure to notify penalty Schedule 41 Finance Act 2008	Take effect from 1 April 2010 VAT and Excise wrongdoing penalties Schedule 41 2008 Finance Act
Aggregates Levy		X	X	
Air Passenger Duty		X	X	
Alcoholic Liquor Duties		X	X	X
Amusement Machine Licence Duty			X	
Bingo Duty		X	X	
Climate Change Levy		X	X	
Excise Duties		X	X	X
Gaming Duty		X	X	
General Betting Duties		X	X	
Hydrocarbon Oils Duties		X	X	X
Insurance Premium Tax		X	X	
Landfill Tax		X	X	

Lottery Duty		X	X	
Petroleum Revenue Tax		X		
Pool Betting Duty		X	X	
Remote Gaming Duty		X	X	
Tobacco Products Duty		X	X	X
VAT	X		X	X