

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 24. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9ZB

GOODS REMOVED TO OR FROM NORTHERN IRELAND AND SUPPLY RULES

Textual Amendments

- F1** Schs. 9ZA, 9ZB inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)) (with savings and transitional provisions in [S.I. 2020/1545, Pt. 4](#)); [S.I. 2020/1642, reg. 9](#)

PART 4

WAREHOUSES

Incorrect Northern Ireland fiscal warehousing certificates

- 24 (1) Where—
- (a) a person who makes, or is to make, an acquisition of goods in Northern Ireland from a member State prepares a certificate for the purposes of paragraph 19(1)(d), and
 - (b) the certificate is incorrect,
- the person preparing the certificate is liable to a penalty.
- (2) The amount of the penalty is the amount of VAT actually chargeable on the acquisition.
 - (3) A person is not liable to a penalty under sub-paragraph (1) if the person satisfies the Commissioners or, on appeal, a tribunal that there is a reasonable excuse for having prepared the certificate in question.
 - (4) If a person is convicted of an offence (whether under this Act or otherwise) by reason of preparing an incorrect certificate for the purposes of paragraph 19(1)(d), the person is not liable to a penalty under sub-paragraph (1).
 - (5) A penalty under sub-paragraph (1) is to be treated, for the purposes of sections 76 and 83 (assessments and appeals), as if it were a penalty under section 62 (incorrect certificates).
 - (6) Section 62 has effect as if in subsection (1)(a)(ii), after “18C(1)(c)” there were inserted “ or paragraph 19(3)(d) of Schedule 9ZB (Northern Ireland fiscal warehouses) ”.]

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