

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 13

[^{F1}IMPORTED GOODS] FULFILMENT BUSINESSES: PENALTY

Textual Amendments

- F1** Words in Sch. 13 heading substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 130\(3\)](#) (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](#))

Modifications etc. (not altering text)

- C1** Sch. 13 restricted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), [regs. 1, 14](#); [S.I. 2020/1641](#), [reg. 2, Sch.](#)
- C1** Sch. 13 restricted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), [regs. 1, 15](#); [S.I. 2020/1641](#), [reg. 2, Sch.](#)

Amount of penalty

- 2 (1) If the contravention is deliberate and concealed, the amount of the penalty is the maximum amount (see paragraph 10).
- (2) If the contravention is deliberate but not concealed, the amount of the penalty is 70% of the maximum amount.
- (3) In any other case, the amount of the penalty is 30% of the maximum amount.
- (4) The contravention is—
- (a) “deliberate and concealed” if the contravention is deliberate and P makes arrangements to conceal the contravention, and
- (b) “deliberate but not concealed” if the contravention is deliberate but P does not make arrangements to conceal the contravention.

Commencement Information

- II** [Sch. 13 para. 2](#) in force at Royal Assent for specified purposes, see [s. 59](#)

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