



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Climate change levy

128 Climate change levy: invoices incorrectly showing levy due

- (1) In Schedule 6 to the Finance Act 2000 (climate change levy), immediately before paragraph 142 insert—

“Invoices incorrectly showing levy due

- 141A (1) This paragraph applies where—
- (a) a person issues an invoice showing an amount as levy chargeable on a supply, and
 - (b) no levy is chargeable on the supply, or the amount chargeable is less than the amount shown.
- (2) The person shall be liable to a penalty unless he satisfies the Commissioners or, on appeal, a tribunal that there is a reasonable excuse for the inclusion in the invoice of the false information.
- (3) The amount of the penalty is £50 or, if more, the following amount—
- (a) where no levy is chargeable, the amount shown as chargeable;
 - (b) where an amount of levy is chargeable, the difference between that amount and the amount shown as chargeable.
- (4) It is irrelevant for the purposes of sub-paragraph (1) whether or not the supply shown on the invoice actually takes place or has taken place.
- (5) A reference in this paragraph to an invoice is a reference to any kind of invoice (and not just a climate change levy accounting document).”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 128. (See end of Document for details)

- (2) This section applies only in relation to invoices issued on or after the day on which this Act is passed.

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There are currently no known outstanding effects for the Finance Act 2002, Section 128.