

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Cross Heading: Issue of invoice showing VAT by unauthorised person is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 41

PENALTIES: FAILURE TO NOTIFY AND CERTAIN VAT AND EXCISE WRONGDOING

Issue of invoice showing VAT by unauthorised person

- 2 (1) A penalty is payable by a person (P) where P makes an unauthorised issue of an invoice showing VAT.
- (2) P makes an unauthorised issue of an invoice showing VAT if P—
- (a) is an unauthorised person, and
 - (b) issues an invoice showing an amount as being value added tax or as including an amount attributable to value added tax.
- (3) In sub-paragraph (2)(a) “an unauthorised person” means anyone other than—
- (a) a person registered under VATA 1994,
 - (b) a body corporate treated for the purposes of section 43 of that Act as a member of a group,
 - (c) a person treated as a taxable person under regulations under section 46(4) of that Act,
 - (d) a person authorised to issue an invoice under regulations under paragraph 2(12) of Schedule 11 to that Act, or
 - (e) a person acting on behalf of the Crown.
- (4) This paragraph has effect in relation to any invoice which—
- (a) for the purposes of any provision made under subsection (3) of section 54 of VATA 1994 shows an amount as included in the consideration for any supply, and
 - (b) either fails to comply with the requirements of any regulations under that section or is issued by a person who is not for the time being authorised to do so for the purposes of that section,
- as if the person issuing the invoice were an unauthorised person and that amount were shown on the invoice as an amount attributable to value added tax.

Commencement Information

II Sch. 41 para. 2 in force at 1.4.2010 with effect in accordance with art. 3 by S.I. 2009/511, art. 2

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