

SCHEDULES

SCHEDULE 41

PENALTIES: FAILURE TO NOTIFY AND CERTAIN VAT AND EXCISE WRONGDOING

Consequential repeals

- 25 In consequence of this Schedule the following provisions are omitted—
- (a) in TMA 1970—
 - (i) section 7(8), and
 - (ii) in the table in section 98, in the second column, the entry relating to section 55 of FA 2004,
 - (b) section 170A of CEMA 1979,
 - (c) in ALDA 1979—
 - (i) in section 47(5), “which shall be calculated by reference to the amount of duty charged on the beer produced”,
 - (ii) in section 54(5), “which shall be calculated by reference to the amount of duty charged on the wine produced”,
 - (iii) in section 55(6), “which shall be calculated by reference to the amount of duty charged on the made-wine produced”, and
 - (iv) in section 62(4), “which shall be calculated by reference to the amount of duty charged on the cider made”,
 - (d) in HODA 1979—
 - (i) section 13AD(4)(a) and (b), and
 - (ii) section 14F(4)(a) and (b),
 - (e) in FA 1994—
 - (i) section 33(6),
 - (ii) paragraph 13 of Schedule 4, and
 - (iii) paragraph 14 of Schedule 7,
 - (f) section 67 of VATA 1994,
 - (g) section 32 of FA 1995,
 - (h) in FA 1996—
 - (i) section 37, and
 - (ii) paragraph 21(1), (2) and (4) of Schedule 5,
 - (i) section 27(11) of FA 1997,
 - (j) paragraph 2(3) and (4) of Schedule 18 to FA 1998,
 - (k) in FA 2000—
 - (i) section 136(2), and
 - (ii) paragraph 55(2) to (6) of Schedule 6, and
 - (l) paragraph 1(2) to (6) of Schedule 4 to FA 2001.