

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 5. (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.](#)

Special reduction

- 5 (1) If the Commissioners think it right because of special circumstances, they may reduce a penalty under this Schedule.
- (2) In sub-paragraph (1) “special circumstances” does not include ability to pay.
- (3) In sub-paragraph (1) the reference to reducing a penalty includes a reference to—
- staying a penalty, and
 - agreeing a compromise in relation to proceedings for a penalty.

Commencement Information

- I1** [Sch. 13 para. 5](#) in force at Royal Assent for specified purposes, see [s. 59](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 5.