

SCHEDULES

SCHEDULE 19

DEFERRING VAT PAYMENT BY REASON OF THE CORONAVIRUS EMERGENCY

Penalty

- 4 (1) A person who is liable to pay a relevant VAT sum is liable to a penalty if the person—
- (a) fails to pay the sum on or before 30 June 2021, and
 - (b) fails to enter into payment arrangements in respect of the sum on or before that day.
- (2) In sub-paragraph (1), “payment arrangements” means arrangements with HMRC (whether general or individually tailored) under which the sum is to be paid and includes arrangements entered into before this Schedule comes into force.
- (3) A person is not liable to a penalty under this Schedule in respect of a relevant VAT sum if the person satisfies HMRC or, on appeal, a tribunal that there is a reasonable excuse for the failures described in sub-paragraph (1)(a) and (b).
- (4) In sub-paragraph (3), “tribunal” has the same meaning as in VATA 1994 (see section 82 of that Act).