



Saving Gateway Accounts Act 2009

2009 CHAPTER 8

Penalties

20 Penalties: failure to submit return etc.

- (1) Penalties may be imposed on—
 - (a) a person who fails to submit a return under regulations under section 11 within the period specified in the regulations;
 - (b) a person who fails to make documents available, or to provide information or documents, in accordance with regulations under section 17.
- (2) The penalties which may be imposed under subsection (1) are—
 - (a) a penalty not exceeding £300, and
 - (b) if the failure continues after a penalty under paragraph (a) is imposed, a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under that paragraph was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).
- (3) No penalty under subsection (1) may be imposed on a person in respect of a failure after the failure has been remedied.
- (4) For the purposes of subsection (1) a person is to be taken not to have failed to do a thing by a particular time—
 - (a) if the person had a reasonable excuse for not doing it by that time; or
 - (b) if the person did the thing within such further time as the Commissioners may have allowed.
- (5) For the purposes of subsection (4)—
 - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control;
 - (b) where the person relied on any other person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure;

Status: This is the original version (as it was originally enacted).

- (c) where the person had a reasonable excuse for the failure but the excuse ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.