
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 28

NON-ESTABLISHED TAXABLE PERSONS

Amendments of other Acts

- 18 In Schedule 41 to FA 2008 (penalties: failure to notify and certain VAT and excise wrongdoing), in the Table in paragraph 1, after the entry for the obligations under Schedule 1 to VATA 1994 insert the following entry—

“Value added tax	Obligations under paragraphs 5, 6 and 13(3) of Schedule 1A to VATA 1994 (obligations to notify liability to register and notify material change in nature of supplies made by person exempted from registration).”
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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 18.