

SCHEDULE 2

Alternative provision as to penalties in cases of disapplication of section 85(1) of the 2012 Act

Value Added Tax Act 1994 (c.23)

8.—(1) Section 72 of the Value Added Tax Act 1994 (offences) is amended as follows.

(2) In subsection (1)(a), for “the statutory maximum” substitute “£20,000”.

(3) In subsection (3)(i), for “the statutory maximum” substitute “£20,000”.

(4) In subsection (8)(a), for “the statutory maximum” substitute “£20,000”.

(5) In subsection (10), for “level 5 on the standard scale” substitute “£20,000”.

(6) In subsection (11), for “level 5 on the standard scale” substitute “£20,000”.

Commencement Information

11 Sch. 2 para. 8 in force at 12.3.2015, see **reg. 1(1)**

Changes to legislation:

There are currently no known outstanding effects for the The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015, Paragraph 8.