



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

[^{F1}Default surcharges and other] penalties and criminal offences

62 Incorrect certificates as to zero-rating etc.

^{F1}(1) Subject to subsections (3) and (4) below, where—

- (a) a person to whom one or more supplies are, or are to be, made—
 - (i) gives to the supplier a certificate that the supply or supplies fall, or will fall, wholly or partly within [^{F2}any of the Groups of Schedule 7A,] Group 5 or 6 of Schedule 8 or Group 1 of Schedule 9, or
 - (ii) gives to the supplier a certificate for the purposes of section 18B(2)(d) or 18C(1)(c),

and

- (b) the certificate is incorrect,
the person giving the certificate shall be liable to a penalty.

^{F3}(1A)

[Where—

- ^{F4}(1B) (a) a person gives a certificate for the purposes of Note (5R) to Group 12 of Schedule 8 with respect to a supply of a motor vehicle, and
- (b) the certificate is incorrect,
the person giving the certificate is to be liable to a penalty.

(2) The amount of the penalty shall be equal to—

- (a) in a case where the penalty is imposed by virtue of subsection (1) above, the difference between—

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 62. (See end of Document for details)

- (i) the amount of the VAT which would have been chargeable on the supply or supplies if the certificate had been correct; and
- (ii) the amount of VAT actually chargeable;
- ^{F5}(b)
 I in a case where it is imposed by virtue of subsection (1B), the difference
^{F6}(c) between—
- (i) the amount of the VAT which would have been chargeable on the supply if the certificate had been correct, and
- (ii) the amount of VAT actually chargeable.]]
- (3) The giving [^{F7}or preparing] of a certificate shall not give rise to a penalty under this section if the person who gave [^{F8}or prepared] it satisfies the Commissioners or, on appeal, a tribunal that there is a reasonable excuse for his having given [^{F8}or prepared] it.
- (4) Where by reason of giving [^{F7}or preparing] a certificate a person is convicted of an offence (whether under this Act or otherwise), the giving of the certificate shall not also give rise to a penalty under this section.]

Textual Amendments

- F1** S. 62(1)(1A)(2) substituted (27.7.1999 with effect as mentioned in s. 17(2) of the amending Act) for s. 62(1)(2) by 1999 c. 16, s. 17(1)
- F2** Words in s. 62(1)(a)(i) substituted (11.5.2001 with effect as mentioned in s. 99(9)(b) of the amending Act) by 2001 c. 9, s. 99, Sch. 31 para. 3
- F3** S. 62(1A) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 58(2) (with Sch. 8 para. 99) (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)
- F4** S. 62(1B) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), Sch. 7 para. 3(2)
- F5** S. 62(2)(b) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 58(3) (with Sch. 8 para. 99) (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)
- F6** S. 62(2)(c) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), Sch. 7 para. 3(3)
- F7** Words in s. 62(1)(3)(4) inserted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, Sch. 3 para. 8(3); S.I. 1996/1249, art. 2
- F8** Words in s. 62(3) inserted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, Sch. 3 para. 8(4); S.I. 1996/1249, art. 2

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 62.