



# Finance Act 1996

## 1996 CHAPTER 8

### PART II

#### VALUE ADDED TAX

##### *Payment and enforcement*

#### <sup>F1</sup>37 Penalties for failure to notify.

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#### **Textual Amendments**

- F1** S. 37 omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 123(2), [Sch. 41 para. 25\(h\)\(i\)](#); S.I. 2009/511, art. 2 (with art. 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 37.