

*Status: Point in time view as at 31/12/2020.*

**Changes to legislation:** Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

### SCHEDULE 41

#### PENALTIES: FAILURE TO NOTIFY AND CERTAIN VAT AND EXCISE WRONGDOING

##### Modifications etc. (not altering text)

- C1 Sch. 41 modified (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), Sch. 12 paras. 33, 34
- C1 Sch. 41 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 11(6) (with Sch. 16 para. 11(7))
- C1 Sch. 41 applied (with modifications) (22.7.2020) by Finance Act 2020 (c. 14), Sch. 16 para. 13

##### *Failure to notify etc*

- 1 A penalty is payable by a person (P) where P fails to comply with an obligation specified in the Table below (a “relevant obligation”).

<i>Tax to which obligation relates</i>	<i>Obligation</i>
Income tax and capital gains tax	Obligation under section 7 of TMA 1970 (obligation to give notice of liability to income tax or capital gains tax).
Corporation tax	Obligation under paragraph 2 of Schedule 18 to FA 1998 (obligation to give notice of chargeability to corporation tax).
[ <sup>F1</sup> Diverted profits tax	Obligation under section 92 of FA 2015 (duty to notify if within scope of diverted profits tax).]
[ <sup>F2</sup> Digital services tax	Obligation under section 54 of FA 2020 (obligation to notify HMRC when threshold conditions for digital services tax are met).]
Value added tax	Obligations under paragraphs 5, 6, 7 and 14(2) and (3) of Schedule 1 to VATA 1994 (obligations to notify liability to register and notify material change in nature of supplies made by person exempted from registration).
[ <sup>F3</sup> Value added tax	Obligations under paragraphs 5, 6 and 13(3) of Schedule 1A to VATA 1994 (obligations to notify liability to register

*Status: Point in time view as at 31/12/2020.*

**Changes to legislation:** Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

	and notify material change in nature of supplies made by person exempted from registration).]
F4	F4
. . .	. . .
F5	F5
. . .	. . .
Value added tax	Obligations under paragraphs 3, 4 and 7(2) and (3) of Schedule 3A to VATA 1994 (obligations to notify liability to register and notify relevant change in supplies made by person exempted from registration).
F6	F6
. . .	. . .
Insurance premium tax	Obligations under section 53(1) and (2) of FA 1994 (obligations to register in respect of receipt of premiums in course of taxable business and notify intended receipt of premiums in course of taxable business).
Insurance premium tax	Obligations under section 53AA(1) and (3) of FA 1994 (obligations to register as taxable intermediary and notify intention to charge taxable intermediary's fees).
[ <sup>F7</sup> Soft drinks industry levy	Obligation under section 44 of FA 2017 (obligation to give notice of liability to be registered).]
Aggregates levy	Obligations under section 24(2) of, and paragraph 1 of Schedule 4 to, FA 2001 (obligations to register in respect of carrying out of taxable activities and notify intention of carrying out such activities).
Climate change levy	Obligations under paragraphs 53 and 55 of Schedule 6 to FA 2000 (obligations to register in respect of taxable supplies and notify intention to make, or have made, taxable supply).
Landfill tax	Obligations under [ <sup>F8</sup> section 47(2), (3) and (3A)] of FA 1996 (obligations to register in respect of carrying out of taxable activities and notify intention of carrying out such activities).
Air passenger duty	Obligation under section 33(4) [ <sup>F9</sup> or 33A(4)] of FA 1994 (obligation to give

---

*Status: Point in time view as at 31/12/2020.*

**Changes to legislation:** Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

---

	notice of liability to register to operate chargeable aircraft).
Alcohol liquor duties	Obligation to be authorised and registered to obtain and use duty stamps under regulations under paragraph 4 of Schedule 2A to ALDA 1979 (duty stamps).
Alcohol liquor duties	Obligations under sections 12(1), 47(1), 54(2), 55(2) and 62(2) of ALDA 1979 (obligations to hold licence to manufacture spirits, register to brew beer, hold licence to produce wine or made-wine and register to make cider).
Alcohol liquor duties	Obligation to have plant and processes approved for the manufacture of spirits under regulations under section 15(6) of ALDA 1979 (distillers' warehouses).
Tobacco products duty	Obligation to manufacture tobacco products only on premises registered under regulations under section 7 of TPDA 1979 (management of tobacco products duty).
Hydrocarbon oil duties	Obligation to make entry of premises intended to be used for production of oil under regulations under section 21 of HODA 1979 (administration and enforcement).
Excise duties	Obligation to receive, deposit or hold duty suspended excise goods only in premises approved under regulations under section 92 of CEMA 1979 (approval of warehouses).
Excise duties	Obligation to receive duty suspended excise goods only if approved or registered (or approved and registered) as a [ <sup>F10</sup> Registered Consignee] under regulations under section 100G or 100H of CEMA 1979 (registered excise dealers and shippers etc).
Excise duties	Obligation to receive, deposit or hold duty suspended excise goods only if approved or registered (or approved and registered) as a registered owner, a duty representative, a registered mobile operator or a fiscal representative of a registered mobile operator or an authorised warehousekeeper under regulations under section 100G or

*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

	100H of CEMA 1979 (registered excise dealers and shippers etc).
[ <sup>F11</sup> Excise duties	Obligation to dispatch excise goods under duty suspension arrangements upon their release for free circulation in accordance with [ <sup>F12</sup> Part 1 of the Taxation (Cross-border Trade) Act 2018] only if approved and registered (or approved and registered) as a Registered Consignor under regulations under section 100G or 100H of CEMA 1979 (registered excise dealers and shippers etc).]
[ <sup>F13</sup> General betting duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for general betting duty).
Pool betting duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for pool betting duty). ]
Bingo duty	Obligations under paragraph 10(1) and (1A) of Schedule 3 to BGDA 1981 (obligation to notify and register in respect of bingo-promotion).
Lottery duty	Obligation under section 29(1) of FA 1993 (obligation to register in respect of promotion of lotteries).
Gaming duty	Obligations under paragraphs 3 and 6 of Schedule 1 to FA 1997 (obligations to register in respect of gaming and to notify premises).
[ <sup>F14</sup> Remote gaming duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for remote gaming duty).]
[ <sup>F15</sup> Machine games duty	Obligation under paragraph 20(3) of Schedule 24 to FA 2012 (obligation to register in respect of premises).]
F16	F16
...	...

#### Textual Amendments

- F1** Words in [Sch. 41 para. 1](#) Table inserted (with effect in accordance with s. 116(1) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 104\(5\)](#)
- F2** Words in [Sch. 41 para. 1](#) Table inserted (22.7.2020) by [Finance Act 2020 \(c. 14\), Sch. 10 para. 6\(2\)](#)

*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- F3** Sch. 41 para. 1 Table entry inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 18**
- F4** Words in Sch. 41 para. 1 Table omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 114(2)(a)** (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)
- F5** Words in Sch. 41 para. 1 Table omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 114(2)(b)** (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** Words in Sch. 41 para. 1 Table omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 114(2)(c)** (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)
- F7** Words in Sch. 41 para. 1 Table inserted (6.4.2018) by Finance Act 2017 (c. 10), s. 61(1), **Sch. 11 para. 2(2)**; S.I. 2018/464, art. 2(e)
- F8** Words in Sch. 41 para. 1 Table substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), **Sch. 12 para. 27(2)**
- F9** Words in Sch. 41 para. 1 Table inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 23 para. 15**
- F10** Words in Sch. 41 para. 1 substituted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 22(a)**
- F11** Words in Sch. 41 para. 1 inserted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 22(b)**
- F12** Words in Sch. 41 para. 1 Table substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 9 para. 9** (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c) (with reg. 8)
- F13** Words in Sch. 41 para. 1 Table substituted (1.12.2014) by Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 27(2)** (with Sch. 29)
- F14** Words in Sch. 41 para. 1 Table substituted (1.12.2014) by Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 27(3)** (with Sch. 29)
- F15** Sch. 41 para. 1 Table entry inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 30**
- F16** Sch. 41 para. 1 Table entry omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 57** (with Sch. 24 para. 62)

#### Modifications etc. (not altering text)

- C1** Sch. 41 para. 1 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZC para. 14** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 3 para. 28 (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 9)
- C2** Sch. 41 para. 1 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 78(3)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, reg. 9)

#### Commencement Information

- I1** Sch. 41 para. 1 in force at 1.4.2010 with effect in accordance with art. 3 by S.I. 2009/511, **art. 2**

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

Finance Act 2008, Cross Heading: Failure to notify etc is up to date with all changes known to be in force on or before 29 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.