
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading:
Penalty points: effect of change of representative member of VAT group. (See end of Document for details)

SCHEDULES

SCHEDULE 24

PENALTIES FOR FAILURE TO MAKE RETURNS ETC

PART 2

LIABILITY TO A PENALTY

Penalty points: effect of change of representative member of VAT group

- 14 (1) This paragraph applies where—
- (a) a person is replaced as the representative member of a group (“the former representative member”) by another member of the group (“the new representative member”) under section 43B of VATA 1994, and
 - (b) the former representative member has penalty points for the group of 4A, 4B or 4C returns for the businesses that were treated by section 43(1) of VATA 1994 as being carried on by the former representative member (and are now treated by that section as being carried on by the new representative member).
- (2) Where this paragraph applies, treat the new representative member as having the penalty points that the former representative member has for the group of returns.

Commencement Information

- I1** Sch. 24 para. 14 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(1)
- I2** Sch. 24 para. 14 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

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