
Status: This version of this provision is prospective.
Changes to legislation: There are currently no known outstanding effects for the Procurement Act 2023, Paragraph 37. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 6

MANDATORY EXCLUSION GROUNDS

PART 2

OTHER MANDATORY EXCLUSION GROUNDS

Misconduct in relation to tax

- 37 (1) A mandatory exclusion ground applies to a supplier if a penalty has been payable by the supplier or a connected person under—
- (a) Schedule 24 to the Finance Act 2007 (errors in tax documentation), or
 - (b) Schedule 41 to the Finance Act 2008 (failure to notify and certain VAT and excise wrongdoing),
- but only where the conduct giving rise to that penalty was deliberate.
- (2) Such a penalty is not to be treated as having been payable unless—
- (a) if the penalty has been assessed, the time for any appeal or further appeal relating to the penalty has expired or, if later, any appeal or final appeal relating to it has been finally determined, or
 - (b) a contract has been made between HMRC and the supplier or connected person, under which HMRC undertook not to assess the penalty or (if it was assessed) not to take proceedings to recover it.

Commencement Information

- II** Sch. 6 para. 37 not in force at Royal Assent, see [s. 127\(2\)](#)

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Procurement Act 2023, Paragraph 37.