
STATUTORY INSTRUMENTS

2019 No. 360

**The Delivery of Tax Information through
Software (Ancillary Metadata) Regulations 2019**

Penalty for non-compliance with relevant ancillary metadata obligation

4.—(1) Subject to paragraph (2), a software supplier who fails to comply with regulation 3(2) is liable to a penalty of £3,000.

(2) A software supplier shall not be liable to more than one penalty under paragraph (1) in relation to each of the software supplier's programs in any period of 12 months.

(3) Subject to paragraphs (4) to (6), paragraphs 45 to 49 of Schedule 36 to the Finance Act 2008⁽¹⁾ (procedure etc for penalties) apply to a penalty under paragraph (1) as they apply to a penalty under paragraph 39(1)(a) of that Schedule for failure to comply with an information notice.

(4) Paragraph 46 of that Schedule applies as if—

- (a) the words “subject to sub-paragraph (3)” in sub-paragraph (2), and
- (b) sub-paragraph (3),

were omitted.

(5) Paragraph 47 of that Schedule applies as if—

- (a) the word “or” at the end of sub-paragraph (a), and
- (b) sub-paragraph (b),

were omitted.

(6) Paragraph 48 of that Schedule applies as if sub-paragraph (4) were omitted.

(1) 2008 c. 9; paragraphs 45 to 49 were amended by paragraphs 17 to 20 of Schedule 47 to the Finance Act 2009 (c. 10) and by paragraph 471 of Schedule 1 to S.I. 2009/56.