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SCHEDULE 41

Section 118

PENALTIES: FAILURE TO NOTIFY AND CERTAIN VAT AND EXCISE WRONGDOING

Failure to notify etc

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- 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).

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<i>Tax to which obligation relates</i>	<i>Obligation</i>	
Corporation tax	Obligation under paragraph 2 of Schedule 18 to FA 1998 (obligation to give notice of chargeability to corporation tax).	5
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).	10
Value added tax	Obligation under paragraph 3 of Schedule 2 to VATA 1994 (obligation to notify liability to register).	15
Value added tax	Obligations under paragraphs 3 and 8(2) of Schedule 3 to VATA 1994 (obligations to notify liability to register and notify acquisition affecting exemption from registration).	20
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).	25
Value added tax	Obligation under regulations under paragraph 2(4) of Schedule 11 to VATA 1994 (obligation to give notification of acquisition of goods from another member State).	30
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).	35 40
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).	45
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).	50
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).	55

Schedule 41 – Penalties: failure to notify and certain VAT and excise wrongdoing

<i>Tax to which obligation relates</i>	<i>Obligation</i>	
Landfill tax	Obligations under section 47(2) and (3) of FA 1996 (obligations to register in respect of carrying out of taxable activities and notify intention of carrying out such activities).	5
Air passenger duty	Obligation under section 33(4) of FA 1994 (obligation to give notice of liability to register to operate chargeable aircraft).	10
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).	15
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).	20
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).	25
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).	30
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).	35
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).	40
Excise duties	Obligation to receive duty suspended excise goods only if approved or registered (or approved and registered) as a REDS or an Occasional Importer under regulations under section 100G or 100H of CEMA 1979 (registered excise dealers and shippers etc).	50

<i>Tax to which obligation relates</i>	<i>Obligation</i>	
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 100H of CEMA 1979 (registered excise dealers and shippers etc).	5 10
General betting duty	Obligations under paragraph 4(1) to (3) of Schedule 1 to BGDA 1981 (obligation to notify intention to carry on general betting business and make entry of, or notify, premises).	15
Pool betting duty	Obligations under paragraphs 4(2) and 5(1) of Schedule 1 to BGDA 1981 (obligation to make entry and hold permit for carrying on pool betting business).	20
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).	25
Lottery duty	Obligation under section 29(1) of FA 1993 (obligation to register in respect of promotion of lotteries).	30
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).	35
Remote gaming duty	Obligation to register under regulations under section 26J of BGDA 1981 (facilities for remote gaming).	40
Amusement machine licence duty	Obligation under section 21 of BGDA 1981 (obligation to licence amusement machine or premises on which amusement machine is provided for play).	45

Issue of invoice showing VAT by unauthorised person

- 2 (1) A penalty is payable by a person (P) where P makes an unauthorised issue of an invoice showing VAT.
- (2) P makes an unauthorised issue of an invoice showing VAT if P—
- (a) is an unauthorised person, and 50
 - (b) issues an invoice showing an amount as being value added tax or as including an amount attributable to value added tax.
- (3) In sub-paragraph (2)(a) “an unauthorised person” means anyone other than—
- (a) a person registered under VATA 1994, 55

- (b) a body corporate treated for the purposes of section 43 of that Act as a member of a group,
- (c) a person treated as a taxable person under regulations under section 46(4) of that Act,
- (d) a person authorised to issue an invoice under regulations under paragraph 2(12) of Schedule 11 to that Act, or 5
- (e) a person acting on behalf of the Crown.
- (4) This paragraph has effect in relation to any invoice which—
- (a) for the purposes of any provision made under subsection (3) of section 54 of VATA 1994 shows an amount as included in the consideration for any supply, and 10
- (b) either fails to comply with the requirements of any regulations under that section or is issued by a person who is not for the time being authorised to do so for the purposes of that section,
- as if the person issuing the invoice were an unauthorised person and that amount were shown on the invoice as an amount attributable to value added tax. 15

Putting product to use that attracts higher duty

- 3 (1) A penalty is payable by a person (“P”) where P does an act which enables HMRC to assess an amount as duty due from P under any of the provisions in the Table below (a “relevant excise provision”). 20

<i>Provision under which assessment may be made</i>	<i>Subject-matter of provision</i>
ALDA 1979 section 8(4)	Spirits for use for medical or scientific purposes.
ALDA 1979 section 10(4)	Spirits for use in art or manufacture.
ALDA 1979 section 11(3)	Imported goods not for human consumption containing spirits.
HODA section 10(3)	Duty-free oil.
HODA section 13(1A)	Rebated heavy oil.
HODA section 13AB(1)(a) or (2)(a)	Kerosene.
HODA section 13AD(2)	Kerosene.
HODA section 13ZB(1)	Heating oil etc.
HODA section 14(4)	Light oil for use as furnace oil.
HODA section 14D(1)	Rebated biodiesel or bioblend.
HODA section 14F(2)	Rebated heavy oil or bioblend.
HODA section 23(1B)	Road fuel gas on which no duty paid.
HODA section 24(4A)	Duty-free and rebated oil.

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- (2) A penalty is payable by a person (“P”) where P supplies a product knowing that it will be used in a way which enables HMRC to assess an amount as duty due from another person under a relevant excise provision.

Handling goods subject to unpaid excise duty

- 4 (1) A penalty is payable by a person (P) where – 5
- (a) after the excise duty point for any goods which are chargeable with a duty of excise, P acquires possession of the goods or is concerned in carrying, removing, depositing, keeping or otherwise dealing with the goods, and
 - (b) at the time when P acquires possession of the goods or is so concerned, a payment of duty on the goods is outstanding and has not been deferred. 10
- (2) In sub-paragraph (1) –
- “excise duty point” has the meaning given by section 1 of F(No.2)A 1992, and
 - “goods” has the meaning given by section 1(1) of CEMA 1979. 15

Degrees of culpability

- 5 (1) A failure by P to comply with a relevant obligation is –
- (a) “deliberate and concealed” if the failure is deliberate and P makes arrangements to conceal the situation giving rise to the obligation, and 20
 - (b) “deliberate but not concealed” if the failure is deliberate but P does not make arrangements to conceal the situation giving rise to the obligation.
- (2) The making by P of an unauthorised issue of an invoice showing VAT is – 25
- (a) “deliberate and concealed” if it is done deliberately and P makes arrangements to conceal it, and
 - (b) “deliberate but not concealed” if it is done deliberately but P does not make arrangements to conceal it.
- (3) The doing by P of an act which enables HMRC to assess an amount of duty as due from P under a relevant excise provision is – 30
- (a) “deliberate and concealed” if it is done deliberately and P makes arrangements to conceal it, and
 - (b) “deliberate but not concealed” if it is done deliberately but P does not make arrangements to conceal it. 35
- (4) P’s acquiring possession of, or being concerned in dealing with, goods on which a payment of duty is outstanding and has not been deferred is –
- (a) “deliberate and concealed” if it is done deliberately and P makes arrangements to conceal it, and
 - (b) “deliberate but not concealed” if it is done deliberately but P does not make arrangements to conceal it. 40

Amount of penalty: standard amount

- 6 (1) The penalty payable under any of paragraphs 1, 2, 3(1) and 4 is –

- (a) for a deliberate and concealed act or failure, 100% of the potential lost revenue,
 - (b) for a deliberate but not concealed act or failure, 70% of the potential lost revenue, and
 - (c) for any other case, 30% of the potential lost revenue. 5
- (2) The penalty payable under paragraph 3(2) is 100% of the potential lost revenue.
- (3) Paragraphs 7 to 11 define “the potential lost revenue”.

Potential lost revenue

- 7 (1) “The potential lost revenue” in respect of a failure to comply with a relevant obligation is as follows. 10
- (2) In the case of a relevant obligation relating to income tax or capital gains tax and a tax year, the potential lost revenue is so much of any income tax or capital gains tax to which P is liable in respect of the tax year as by reason of the failure is unpaid on 31 January following the tax year. 15
- (3) In the case of a relevant obligation relating to corporation tax and an accounting period, the potential lost revenue is (subject to sub-paragraph (4)) so much of any corporation tax to which P is liable in respect of the accounting period as by reason of the failure is unpaid 12 months after the end of the accounting period. 20
- (4) In computing the amount of that tax no account shall be taken of any relief under subsection (4) of section 419 of ICTA (relief in respect of repayment etc of loan) which is deferred under subsection (4A) of that section.
- (5) In any case where the failure is a failure to comply with the obligation under paragraph 2(4) of Schedule 11 to VATA 1994, the potential lost revenue is the value added tax on the acquisition to which the failure relates. 25
- (6) In the case of any other relevant obligation relating to value added tax, the potential lost revenue is the amount of the value added tax (if any) for which P is, or but for any exemption from registration would be, liable for the relevant period (see sub-paragraph (7)), but subject to sub-paragraph (8). 30
- (7) “The relevant period” is –
- (a) in relation to a failure to comply with paragraph 14(2) or (3) of Schedule 1 to VATA, paragraph 8(2) of Schedule 3 to that Act or paragraph 7(2) or (3) of Schedule 3A to that Act, the period beginning on the date of the change or alteration concerned and ending on the date on which HMRC received notification of, or otherwise became fully aware of, that change or alteration, and 35
 - (b) in relation to a failure to comply with an obligation under any other provision, the period beginning on the date with effect from which P is required in accordance with that provision to be registered and ending on the date on which HMRC received notification of, or otherwise became fully aware of, P’s liability to be registered. 40
- (8) But the amount mentioned in sub-paragraph (6) is reduced –
- (a) if the amount of the tax mentioned in that sub-paragraph includes tax on an acquisition of goods from another member State, by the amount of any VAT which HMRC are satisfied has been paid on the 45

- supply in pursuance of which the goods were acquired under the law of that member State, and
- (b) if the amount of that tax includes tax chargeable by virtue of section 7(4) of VATA 1994 on a supply, by the amount of any VAT which HMRC are satisfied has been paid on that supply under the law of another member State. 5
- (9) In the case of a relevant obligation under any provision relating to insurance premium tax, aggregates levy, climate change levy, landfill tax or air passenger duty, the potential lost revenue is the amount of the tax (if any) for which P is liable for the period – 10
- (a) beginning on the date with effect from which P is required in accordance with that provision to be registered, and
- (b) ending on the date on which HMRC received notification of, or otherwise became fully aware of, P’s liability to be registered.
- (10) In the case of a failure to comply with a relevant obligation relating to any other tax, the potential lost revenue is the amount of any tax which is unpaid by reason of the failure. 15
- 8 In the case of the making of an unauthorised issue of an invoice showing VAT, the potential lost revenue is the amount shown on the invoice as value added tax or the amount to be taken as representing value added tax. 20
- 9 In the case of –
- (a) the doing of an act which enables HMRC to assess an amount of duty as due under a relevant excise provision, or
- (b) supplying a product knowing that it will be used in a way which enables HMRC to assess an amount as duty due from another person under a relevant excise provision, 25
- the potential lost revenue is the amount of the duty which may be assessed as due.
- 10 In the case of acquiring possession of, or being concerned in dealing with, goods the payment of duty on which is outstanding and has not been deferred, the potential lost revenue is an amount equal to the amount of duty due on the goods. 30
- 11 (1) In calculating potential lost revenue in respect of a relevant act or failure on the part of P no account is to be taken of that a potential loss of revenue from P is or may be balanced by a potential over-payment by another person (except to the extent that an enactment requires or permits a person’s tax liability to be adjusted by reference to P’s. 35
- (2) In this Schedule “a relevant act or failure” means –
- (a) a failure to comply with a relevant obligation,
- (b) the making of an unauthorised issue of an invoice showing VAT, 40
- (c) the doing of an act which enables HMRC to assess an amount of duty as due under a relevant excise provision or supplying a product knowing that it will be used in a way which enables HMRC to assess an amount as duty due from another person under a relevant excise provision, or 45
- (d) acquiring possession of, or being concerned in dealing with, goods the payment of duty on which is outstanding and has not been deferred.

Reductions for disclosure

- 12 (1) Paragraph 13 provides for reductions in penalties under paragraphs 1 to 4 where P discloses a relevant act or failure
- (2) P discloses a relevant act or failure by –
- (a) telling HMRC about it, 5
 - (b) giving HMRC reasonable help in quantifying the tax unpaid by reason of it, and
 - (c) allowing HMRC access to records for the purpose of checking how much tax is so unpaid.
- (3) Disclosure of a relevant act or failure – 10
- (a) is “unprompted” if made at a time when the person making it has no reason to believe that HMRC have discovered or are about to discover the relevant act or failure, and
 - (b) otherwise, is “prompted”.
- (4) In relation to disclosure “quality” includes timing, nature and extent. 15
- 13 (1) Where a person who would otherwise be liable to a 100% penalty has made an unprompted disclosure, HMRC shall reduce the 100% to a percentage, not below 30%, which reflects the quality of the disclosure.
- (2) Where a person who would otherwise be liable to a 100% penalty has made a prompted disclosure, HMRC shall reduce the 100% to a percentage, not below 50%, which reflects the quality of the disclosure. 20
- (3) Where a person who would otherwise be liable to a 70% penalty has made an unprompted disclosure, HMRC shall reduce the 70% to a percentage, not below 20%, which reflects the quality of the disclosure.
- (4) Where a person who would otherwise be liable to a 70% penalty has made a prompted disclosure, HMRC shall reduce the 70% to a percentage, not below 35%, which reflects the quality of the disclosure. 25
- (5) Where a person who would otherwise be liable to a 30% penalty has made an unprompted disclosure, HMRC shall reduce the 30% –
- (a) if the penalty is under paragraph 1 and HMRC become aware of the failure less than 12 months after the time when tax first becomes unpaid by reason of the failure, to a percentage (which may be 0%), or 30
 - (b) in any other case, to a percentage not below 10%, which reflects the quality of the disclosure. 35
- (6) Where a person who would otherwise be liable to a 30% penalty has made a prompted disclosure, HMRC shall reduce the 30% –
- (a) if the penalty is under paragraph 1 and HMRC become aware of the failure less than 12 months after the time when tax first becomes unpaid by reason of the failure, to a percentage not below 10%, or 40
 - (b) in any other case, to a percentage not below 20%, which reflects the quality of the disclosure.

Special reduction

- 14 (1) If HMRC think it right because of special circumstances, HMRC may reduce a penalty under any of paragraphs 1 to 4.
- (2) In sub-paragraph (1) “special circumstances” does not include –
- (a) ability to pay, or 5
 - (b) the fact that a potential loss of revenue from one taxpayer is balanced by a potential over-payment by another.
- (3) In sub-paragraph (1) the reference to reducing a penalty includes a reference to –
- (a) staying a penalty, and 10
 - (b) agreeing a compromise in relation to proceedings for a penalty.

Interaction with other penalties and late payment surcharges

- 15 (1) The amount of a penalty for which P is liable under any of paragraphs 1 to 4 shall be reduced by the amount of any other penalty incurred by P, or any surcharge for late payment of tax imposed on P, if the amount of the penalty or surcharge is determined by reference to the same tax liability. 15
- (2) If P is liable to a penalty under section 9 of FA 1994 in respect of a failure to comply with a relevant obligation, the amount of any penalty payable under paragraph 1 in respect of the failure is to be reduced by the amount of the penalty under that section. 20
- (3) Where penalties are imposed under paragraph 3(1) and (2) in respect of the same act of use, the aggregate of the amounts of the penalties must not exceed 100% of the potential lost revenue.

Assessment

- 16 (1) Where P becomes liable for a penalty under any of paragraphs 1 to 4 HMRC shall – 25
- (a) assess the penalty,
 - (b) notify P, and
 - (c) state in the notice the period in respect of which the penalty is assessed. 30
- (2) A penalty under any of paragraphs 1 to 4 must be paid before the end of the period of 30 days beginning with the day on which notification of the penalty is issued.
- (3) An assessment –
- (a) shall be treated for procedural purposes in the same way as an assessment to tax (except in respect of a matter expressly provided for by this Act), 35
 - (b) may be enforced as if it were an assessment to tax, and
 - (c) may be combined with an assessment to tax.
- (4) An assessment of a penalty under any of paragraphs 1 to 4 must be made before the end of the period of 12 months beginning with – 40
- (a) the end of the appeal period for the assessment of tax unpaid by reason of the relevant act or failure in respect of which the penalty is imposed, or

- (b) if there is no such assessment, the date on which the amount of tax unpaid by reason of the relevant act or failure is ascertained.
- (5) In sub-paragraph (3)(a) “appeal period” means the period during which—
- (a) an appeal could be brought, or
- (b) an appeal that has been brought has not been determined or withdrawn. 5
- (6) Subject to sub-paragraph (4), a supplementary assessment may be made in respect of a penalty if an earlier assessment operated by reference to an underestimate of potential lost revenue.
- (7) The references in this paragraph to “an assessment to tax” are, in relation to a penalty under paragraph 2, a demand for recovery. 10

Appeal

- 17 (1) P may appeal against a decision of HMRC that a penalty is payable by P.
- (2) P may appeal against a decision of HMRC as to the amount of a penalty payable by P. 15
- 18 (1) An appeal is to be brought to the First-tier tribunal.
- (2) An appeal shall be treated for procedural purposes in the same way as an appeal against an assessment to the tax concerned (except in respect of a matter expressly provided for by this Act).
- 19 (1) On an appeal under paragraph 17(1) the First-tier tribunal may affirm or cancel HMRC’s decision. 20
- (2) On an appeal under paragraph 17(2) the First-tier Tribunal may—
- (a) affirm HMRC’s decision, or
- (b) substitute for HMRC’s decision another decision that HMRC had power to make. 25
- (3) If the First-tier tribunal substitutes its decision for HMRC’s, the tribunal may rely on paragraph 14—
- (a) to the same extent as HMRC (which may mean applying the same percentage reduction as HMRC to a different starting point), or
- (b) to a different extent, but only if the Tribunal thinks that HMRC’s decision in respect of the application of paragraph 14 was flawed. 30
- (4) In sub-paragraph (3)(b) “flawed” means flawed when considered in the light of the principles applicable in proceedings for judicial review.

Reasonable excuse

- 20 (1) Liability to a penalty under any of paragraphs 1, 2, 3(1) and 4 does not arise in relation to an act or failure which is not deliberate if P satisfies HMRC or (on appeal) the First-tier Tribunal that there is a reasonable excuse for the act or failure. 35
- (2) For the purposes of sub-paragraph (1)—
- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P’s control, 40

- (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the relevant act or failure, and
- (c) where P had a reasonable excuse for the relevant act or failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the relevant act or failure is remedied without unreasonable delay after the excuse ceased. 5

Agency

- 21 (1) In paragraph 1 the reference to a failure by P includes a failure by a person who acts on P's behalf; but P is not liable to a penalty in respect of any failure by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid the failure. 10
- (2) In paragraph 2 the reference to the making by P of an unauthorised issue of an invoice showing VAT includes the making of such an unauthorised issue by a person who acts on P's behalf; but P is not liable to a penalty in respect of any action by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid it. 15
- (3) In paragraph 3(1) the reference to the doing by P of an act which enables HMRC to assess an amount as duty due from P under a relevant excise provision includes the doing of such an act by a person who acts on P's behalf; but P is not liable to a penalty in respect of any action by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid it. 20
- (4) In paragraph 4 the reference to P acquiring possession of, or being concerned in dealing with, goods the payment of duty on which is outstanding and has not been deferred includes a person who acts on P's behalf doing so; but P is not liable to a penalty in respect of any action by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid it. 25

Companies: officers' liability 30

- 22 (1) Where a penalty under any of paragraphs 1, 2, 3(1) and 4 is payable by a company for a deliberate act or failure which was attributable to an officer of the company –
- (a) the officer as well as the company shall be liable to pay the penalty, and
 - (b) HMRC may pursue the officer for such portion of the penalty (which may be 100%) as they may specify by written notice to the officer. 35
- (2) Sub-paragraph (1) does not allow HMRC to recover more than 100% of a penalty.
- (3) In the application of sub-paragraph (1) to a body corporate "officer" means – 40
- (a) a director (including a shadow director within the meaning of section 251 of the Companies Act 2006 (c. 46)), or
 - (b) a secretary.
- (4) In the application of sub-paragraph (1) in any other case "officer" means – 45
- (a) a director,

- (b) a manager,
 - (c) a secretary, and
 - (d) any other person managing or purporting to manage any of the company's affairs.
- (5) A reference to P in this Schedule includes a reference to an officer of the company who is liable for a portion of the penalty in accordance with this paragraph. 5

Double jeopardy

- 23 P is not liable to a penalty under any of paragraphs 1 to 4 in respect of a failure or action in respect of which P has been convicted of an offence. 10

Interpretation

- 24 (1) This paragraph applies for the construction of this Schedule
- (2) “HMRC” means Her Majesty’s Revenue and Customs.
- (3) “Tax”, without more, includes duty.
- (4) An expression used in relation to value added tax has the same meaning as in VATA 1994. 15

Consequential repeals

- 25 In consequence of this Schedule the following provisions are omitted –
- (a) in TMA 1970 –
 - (i) section 7(8), and 20
 - (ii) in the table in section 98, in the second column, the entry relating to section 55 of FA 2004,
 - (b) section 170A of CEMA 1979,
 - (c) in ALDA 1979 –
 - (i) in section 47(5), “which shall be calculated by reference to the amount of duty charged on the beer produced”, 25
 - (ii) in section 54(5), “which shall be calculated by reference to the amount of duty charged on the wine produced”,
 - (iii) in section 55(6), “which shall be calculated by reference to the amount of duty charged on the made-wine produced”, and 30
 - (iv) in section 62(4), “which shall be calculated by reference to the amount of duty charged on the cider made”,
 - (d) in HODA 1979 –
 - (i) section 13AD(4)(a) and (b), and
 - (ii) section 14F(4)(a) and (b), 35
 - (e) in FA 1994 –
 - (i) section 33(6) of FA 1994,
 - (ii) paragraphs 13 of Schedule 4, and
 - (iii) paragraph 14 of Schedule 7,
 - (f) section 67 of VATA 1994, 40
 - (g) section 32 of FA 1995,
 - (h) in FA 1996 –
 - (i) section 37, and

- (ii) paragraph 21(1), (2) and (4) of Schedule 5,
- (i) section 27(11) of FA 1997,
- (j) paragraph 2(3) and (4) of Schedule 18 to FA 1998,
- (k) in FA 2000 –
 - (i) section 136(2), and 5
 - (ii) paragraph 55(2) to (6) of Schedule 6, and
- (l) paragraph 1(2) to (6) of Schedule 4 to FA 2001.

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