

PART 47 Penalties, Revenue Offences, Interest on Overdue Tax and Other Sanctions

CHAPTER 1 Income tax and corporation tax penalties

Penalties for failure to make certain returns, etc. ITA67 s70(4); s172(5) and s500; FA80 s57(2); FA82 s60; FA92 s248 1052.—(1) Where any person—

(a) has been required, by notice or precept given under or for the purposes of any of the provisions specified in column 1 or 2 of Schedule 29, to deliver any return, statement, declaration, list or other document, to furnish any particulars, to produce any document, or to make anything available for inspection, and that person fails to comply with the notice or precept, or

(b) fails to do any act, to furnish any particulars or to deliver any account in accordance with any of the provisions specified in column 3 of that Schedule,

that person shall, subject to subsection (2) and to section 1054, be liable to a penalty of £750.

(2) Where the notice referred to in subsection (1) was given under or for the purposes of any of the provisions specified in column 1 of Schedule 29 and the failure continues after the end of the year of assessment following that during which the notice was given, the penalty mentioned in subsection (1) shall be £1,200.

(3) Subsections (1) and (2) shall apply subject to sections 877(5) (b) and 897(5).

(4) In proceedings for the recovery of a penalty incurred under this section or under section 1053—

(a) a certificate signed by an officer of the Revenue Commissioners, or, in the case of such proceedings in relation to a return referred to in section 879 or 880, by an inspector, which certifies that he or she has examined his or her relevant records and that it appears from those records that a stated notice or precept was duly given to the defendant on a stated day shall be evidence until the contrary is proved that the defendant received that notice or precept in the ordinary course;

(b) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has examined his or her relevant records and that it appears from those records that during a stated period a stated notice or precept has not been complied with by the defendant shall be evidence until the contrary is proved that the defendant did not during that period comply with that notice or precept;

(c) in the case of such proceedings in relation to a return referred to in section 879 or 880, a certificate signed by an inspector which certifies that he or she has examined his or her relevant records and that it appears from those records that during a stated period a stated return was not received from the defendant shall be evidence until the contrary is proved that the defendant did not during that period deliver that return;

(d) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has examined his or her relevant records and that it appears from those records that during a stated period the defendant has failed to do a stated act, furnish stated particulars or deliver a stated account in accordance with any of the provisions specified in column 3 of Schedule 29 shall be evidence until the contrary is proved that the defendant did so fail;

(e) a certificate certifying as provided for in paragraph (a), (b), (c) or (d) and purporting to be signed by an officer of the Revenue Commissioners or, as the case may be, by an inspector may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by such officer or, as the case may be, such inspector.