

Penalty for assisting in making incorrect returns, etc. VATA s. 28

117.— Any person who assists in or induces the making or delivery, for the purposes of tax, of any return, invoice, claim, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration which he or she knows to be incorrect shall be liable to a penalty of €4,000.