HMRC - IPT06260 - Registration: Penalties For Failure To Register

The Finance Act 1994, Schedule 7, paragraph 14(1) states that a person who fails to register is liable to a penalty of 5% of the tax involved, or £250, whichever is the greater.

The Tax Administration Advice Team in Central Policy has policy responsibility for the application of civil penalties, including those in IPT. There is also guidance available in VATCP.

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