

*Status: Point in time view as at 21/07/2008.*

**Changes to legislation:** Social Security Administration (Northern Ireland) Act 1992, SCHEDULE 3A is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 3A

#### HEALTH IN PREGNANCY GRANT: CIVIL PENALTY FOR FRAUD, ETC.

##### Textual Amendments

- F1** Sch. 3A inserted (21.7.2008 for specified purposes) by [Health and Social Care Act 2008 \(c. 14\)](#), ss. [136\(2\)](#), [170](#)

##### *Penalty*

- 1 (1) This paragraph applies where a person fraudulently or negligently—
- (a) makes an incorrect statement or declaration in or in connection with a claim for health in pregnancy grant, or
  - (b) gives incorrect information or evidence in response to a requirement imposed on the person by virtue of section 5.
- (2) The Commissioners for Her Majesty's Revenue and Customs may make a determination imposing a penalty on the person.
- (3) The amount of a penalty imposed under this paragraph—
- (a) is to be determined by the Commissioners, but
  - (b) may not exceed the amount of the grant.
- (4) A penalty imposed under this paragraph becomes payable at the end of the period of 30 days beginning with the date on which the notice is given.
- (5) The Commissioners must give notice of a determination imposing a penalty under this paragraph to the person on whom it is imposed.
- (6) The notice must—
- (a) state the date on which the notice is given,
  - (b) state the date on or before which payment is due in accordance with sub-paragraph (4), and
  - (c) give details of the right to appeal under paragraph 2.

##### *Appeal*

- 2 (1) A person on whom a penalty is imposed under paragraph 1 may appeal to an appeal tribunal against the determination imposing it.
- (2) On an appeal under sub-paragraph (1), an appeal tribunal may—
- (a) set the determination aside,
  - (b) confirm the determination,
  - (c) reduce the amount of the penalty, or

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- (d) increase the amount of it (but not so as to exceed the amount of the grant).
- (3) An appeal lies to a Commissioner from a decision of an appeal tribunal under sub-paragraph (2).
- (4) On an appeal under sub-paragraph (3), a Commissioner has a similar jurisdiction to that conferred on an appeal tribunal by sub-paragraph (2).
- (5) In sub-paragraphs (1) to (4), “appeal tribunal” has the same meaning as in Chapter 2 of Part 2 of the Social Security (Northern Ireland) Order 1998 (decisions, etc.).
- (6) The Commissioners for Her Majesty's Revenue and Customs may by regulations apply provision contained in that Order in relation to an appeal under this paragraph (with such modifications as are prescribed).

#### *Mitigation*

- 3 The Commissioners for Her Majesty's Revenue and Customs may mitigate or entirely remit a penalty under this Schedule.

#### *Time limit*

- 4 (1) The Commissioners for Her Majesty's Revenue and Customs may make a determination imposing a penalty under paragraph 1 at any time before the end of the period of two years beginning with the relevant day.
- (2) In sub-paragraph (1), the “relevant day” is the day on which the statement or declaration, or information or evidence, referred to in paragraph 1(1) is made or given.

#### *Recovery*

- 5 A penalty payable under this Schedule is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (collection and recovery) as if it were tax charged in an assessment and due and payable.]

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