

# SCHEDULES

## SCHEDULE 25

### PENALTIES FOR DELIBERATELY WITHHOLDING INFORMATION

#### **PART 3**

##### SUPPLEMENTARY PROVISION

###### *Appeals*

- 18 (1) An appeal under paragraph 17 is to be treated in the same way as an appeal against an assessment to the tax concerned (including by the application of any provision about bringing the appeal by notice to HMRC, about HMRC's review of the decision or about determination of the appeal by the First-tier Tribunal or Upper Tribunal).
- (2) Sub-paragraph (1) does not apply—
- (a) so as to require the person to pay a penalty before an appeal against the assessment of the penalty is determined, or
  - (b) in respect of any other matter expressly provided for by this Schedule.