
STATUTORY INSTRUMENTS

2015 No. 878

The International Tax Compliance Regulations 2015

Penalties for breach of obligations

Increased daily default penalty **U.K.**

[^{F1}21.—(1) Paragraph (2) applies if—

- (a) a person is liable to a penalty under regulation 14 and a penalty is assessed under regulation 18, and
- (b) the failure in respect of which that assessment is made continues for more than 30 days beginning with the date on which notification of that assessment is given.

(2) Where this paragraph applies, an officer of Revenue and Customs may make an application to the tribunal for permission to assess an increased daily penalty under regulation 14.

(3) An officer of Revenue and Customs must notify the person liable to the penalty of an application under paragraph (2) at the time of making it.

(4) If the tribunal determines that an increased daily penalty may be assessed then for each applicable day on which the failure continues, the person's liability to a penalty under regulation 14 shall be for that increased amount.

(5) The tribunal may not determine that an increased daily penalty may be assessed for an amount exceeding £1000 for each applicable day.

(6) If the tribunal determines that an increased daily penalty may be assessed, HMRC must notify the person liable to the penalty.

(7) The notification under paragraph (6) must specify the future day from which the increased penalty is to apply.

(8) That day and any subsequent day is an "applicable day" for the purposes of paragraph (4) and (5).]

Textual Amendments

F1 [Reg. 21](#) substituted (17.5.2017) by [The International Tax Compliance \(Amendment\) Regulations 2017 \(S.I. 2017/598\)](#), regs. 1(1), **16**

Changes to legislation:

There are currently no known outstanding effects for the The International Tax Compliance Regulations 2015, Section 21.