

SCHEDULES

SCHEDULE 4

PENALTIES: PROCEDURE AND APPEALS

Appeals against penalty determinations

- 3 (1) An appeal may be brought against the determination of a penalty under paragraph 1 above.
- (2) In the case of a penalty under section 9(1), (3)(a) or (5)(a) above—
- (a) in Great Britain, the provisions of sections 12 to 15 of the Social Security Act 1998 shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against a decision under section 8 or 10 of that Act; or
 - (b) in Northern Ireland, the provisions of Articles 13 to 15 of the Social Security (Northern Ireland) Order 1998 and section 15 of the Social Security Act 1998 shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against a decision under Article 9 or 11 of that Order.
- (3) Except in the case of such a penalty, the provisions of the Taxes Management Act 1970 relating to appeals, except section 50(6) to (8), shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax.
- (4) On an appeal by virtue of sub-paragraph (3) above against the determination of a penalty under paragraph 1 above, the General or Special Commissioners may—
- (a) if it appears to them that no penalty has been incurred, set the determination aside;
 - (b) if the amount determined appears to them to be appropriate, confirm the determination;
 - (c) if the amount determined appears to them to be excessive, reduce it to such other amount (including nil) as they consider appropriate; or
 - (d) if the amount determined appears to them to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.
- (5) An appeal from a decision of the Commissioners against the amount of a penalty which has been determined under paragraph 1 above or this paragraph shall lie, at the instance of the person liable to the penalty—
- (a) to the High Court; or
 - (b) in Scotland, to the Court of Session as the Court of Exchequer in Scotland;
- and on that appeal the court shall have the like jurisdiction as is conferred on the Commissioners by virtue of this paragraph.