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## SCHEDULES

### SCHEDULE 36

#### INFORMATION AND INSPECTION POWERS

##### Modifications etc. (not altering text)

- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **28(2)(3)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **55(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009](#) (S.R. 2009/128), regs. 1(1), **56**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations 2009](#) (S.I. 2009/470), regs. 1(1), **61** (with reg. 1(4)(6))
- C1 Sch. 36 modified (8.4.2010) by [Finance Act 2010](#) (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 modified (22.3.2011) by [National Insurance Contributions Act 2011](#) (c. 3), **ss. 9(5)**, 13(2)
- C1 Sch. 36 applied (with modifications) (19.4.2013) by [The Small Charitable Donations Regulations 2013](#) (S.I. 2013/938), regs. 1, **5**
- C1 Sch. 36 applied (19.4.2013) by [The Small Charitable Donations Regulations 2013](#) (S.I. 2013/938), regs. 1, **5(1)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **43(2)(3)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **77(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Master's Degree Loans\) Regulations 2016](#) (S.I. 2016/606), regs. 1(1), **78(1)(2)**
- C1 Sch. 36 applied (with modifications) (1.1.2017) by [Finance Act 2016](#) (c. 24), s. 162(2), **Sch. 20 paras. 18-21**; S.I. 2016/1249, reg. 2
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by [2014 c. 26, s. 272A](#) (as inserted by [Finance Act 2021](#) (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017](#) (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by [Finance Act 2021](#) (c. 26), **s. 123(4)-(7)**)

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## PART 7

### PENALTIES

#### Modifications etc. (not altering text)

- C1 Sch. 36 Pt. 7 applied (13.8.2009) by 2007 c. 11, **Sch. 11 para. 2(7)** (as substituted by The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), Sch. para. 53)
- C1 Sch. 36 Pt. 7 applied (1.4.2011) by 1979 c. 2, **s. 118G(2)** (as inserted by Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 15(3)**; S.I. 2011/777, **art. 2**)
- C1 Sch. 36 Pt. 7 applied (with modifications) (14.10.2013) by S.I. 2006/208, **reg. 5** (as inserted (E.W.S.) by The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013 (S.I. 2013/2259), regs. 1, **21**) (as amended (6.4.2015) by The Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/673), regs. 1, **6(a)**)
- C1 Sch. 36 Pt. 7 modified (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by 2010 c. 4, **s. 269DM(5)** (as inserted by Finance (No. 2) Act 2015 (c. 33), **Sch. 3 para. 1**)
- C1 Sch. 36 Pt. 7 modified (with effect in accordance with Sch. 3 Pt. 3 of the amending Act) by 2010 c. 8, **s. 371UBA(5)** (as inserted by Finance (No. 2) Act 2015 (c. 33), **Sch. 3 para. 10(5)**)
- C1 Sch. 36 Pt. 7 applied (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by 2010 c. 8, **Sch. 7A para. 66(1)** (as inserted by Finance (No. 2) Act 2017 (c. 32), Sch. 5 para. 2 (with **Sch. 5 para. 28**))
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43**

#### <sup>F1</sup>Increased daily default penalty

#### Textual Amendments

- F1 Sch. 36 paras. 49A-49C and cross-heading inserted (with effect in accordance with Sch. 24 para. 4(2) of the amending Act) by Finance Act 2011 (c. 11), **Sch. 24 para. 4(1)**

49A (1) This paragraph applies if—

- (a) a penalty under paragraph 40 is assessed under paragraph 46 in respect of a person's failure to comply with a notice under paragraph 5,
- (b) the failure continues for more than 30 days beginning with the date on which notification of that assessment was issued, and
- (c) the person has been told that an application may be made under this paragraph for an increased daily penalty to be <sup>F2</sup>assessable].

(2) If this paragraph applies, an officer of Revenue and Customs may make an application to the tribunal for an increased daily penalty to be <sup>F3</sup>assessable] on the person.

<sup>F4</sup>(3) If the tribunal decides that an increased daily penalty should be assessable—

- (a) the tribunal must determine the day from which the increased daily penalty is to apply and the maximum amount of that penalty (“the new maximum amount”), and
- (b) from that day, paragraph 40(2) has effect in the person's case as if the new maximum amount were substituted for the amount for the time being specified there.

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- (4) The new maximum amount may not be more than £1,000.]
- (5) But subject to that, in determining [<sup>F5</sup>the new maximum amount] the tribunal must have regard to—
- (a) the likely cost to the person of complying with the notice,
  - (b) any benefits to the person of not complying with it, and
  - (c) any benefits to anyone else resulting from the person's non-compliance.
- (6) Paragraph 41 applies in relation to the sum specified in sub-paragraph (4) as it applies in relation to the sums mentioned in paragraph 41(1) [<sup>F6</sup>but as if the reference in paragraph 41(2)(a) to this Act were to FA 2021].]

#### Textual Amendments

- F2** Word in Sch. 36 para. 49A(1)(c) substituted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 34 para. 5(2)
- F3** Word in Sch. 36 para. 49A(2) substituted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 34 para. 5(3)
- F4** Sch. 36 para. 49A(3)(4) substituted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 34 para. 5(4)
- F5** Words in Sch. 36 para. 49A(5) substituted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 34 para. 5(5)
- F6** Words in Sch. 36 para. 49A(6) inserted (10.6.2021) by Finance Act 2021 (c. 26), Sch. 34 para. 5(6)

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