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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**

^{F1}Right to appeal against ... penalty

Textual Amendments

- F1 Words in Sch. 36 para. 47 cross-heading omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), **Sch. 47 para. 18(3)**

47 [^{F2}(1)] A person may appeal ^{F3}... against any of the following decisions of an officer of Revenue and Customs—

- (a) a decision that a penalty is payable by that person under paragraph 39 [^{F4}, 40 or 40A], or
- (b) a decision as to the amount of such a penalty.

[^{F5}(2) But sub-paragraph (1)(b) does not give a right of appeal against the amount of an increased daily penalty payable as a result of paragraph 49A.]

Textual Amendments

- F2 Sch. 36 para. 47 renumbered as Sch. 36 para. 47(1) (10.6.2021) by Finance Act 2021 (c. 26), **Sch. 34 para. 3**
- F3 Words in Sch. 36 para. 47 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 471(13)**
- F4 Words in Sch. 36 para. 47(a) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 18(2)**
- F5 Sch. 36 para. 47(2) inserted (10.6.2021) by Finance Act 2021 (c. 26), **Sch. 34 para. 3**

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Modifications etc. (not altering text)

- C1** Sch. 36 paras. 44-49 applied (with modifications) (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 49 para. 5\(3\)](#) (with [Sch. 49 para. 1](#))
- C2** Sch. 36 paras. 46-49 applied (20.3.2014) (with effect in accordance with [Sch. 7 para. 5\(1\)](#) of the amending Act) by [2004 c. 12, s. 153D\(8\)](#) (as inserted by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 3, 5\(1\)](#))
- C3** Sch. 36 paras. 46-49 applied (20.3.2014) (with effect in accordance with [Sch. 7 para. 5\(1\)](#) of the amending Act) by [2004 c. 12, s. 153E\(2\)](#) (as inserted by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 3, 5\(1\)](#))
- C4** Sch. 36 paras. 44-49 applied (20.3.2014) (with effect in accordance with [Sch. 7 para. 5\(1\)](#) of the amending Act) by [2004 c. 12, s. 153C\(3\)](#) (as inserted by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 3, 5\(1\)](#))
- C5** Sch. 36 paras. 46-49 applied (with effect in accordance with [Sch. 7 para. 8\(1\)](#) of the amending Act) by [2004 c. 12, s. 159D\(2\)](#) (as inserted by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 7, 8\(3\)](#))
- C6** Sch. 36 paras. 44-49 applied (with effect in accordance with [Sch. 7 para. 8\(1\)](#) of the amending Act) by [2004 c. 12, s. 159C\(3\)](#) (as inserted by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 7, 8\(3\)](#))
- C7** Sch. 36 paras. 46-49 applied (with modifications) (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 1 para. 17\(6\)](#)
- C8** Sch. 36 paras. 46-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 2 para. 20\(8\)](#)
- C9** Sch. 36 paras. 44-49 applied (with modifications) (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 1 para. 16\(5\)](#)
- C10** Sch. 36 paras. 46-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 1 para. 5\(8\)](#)
- C11** Sch. 36 paras. 44-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 2 para. 22\(5\)](#)
- C12** Sch. 36 paras. 46-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 2 para. 23\(3\)](#)
- C13** Sch. 36 paras. 47-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 2 para. 12\(2\)](#)
- C14** Sch. 36 paras. 46-49 applied (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), [s. 6\(2\)\(3\)](#), [Sch. 1 para. 12\(8\)](#)
- C15** Sch. 36 paras. 45-49 applied (with modifications) (19.3.2019) by [The Delivery of Tax Information through Software \(Ancillary Metadata\) Regulations 2019 \(S.I. 2019/360\)](#), [regs. 1\(1\), 4\(3\)-\(6\)](#)

Commencement Information

- I1** Sch. 36 para. 47 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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