
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: Penalty proceedings before First-tier tribunal. (See end of Document for details)

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

Modifications etc. (not altering text)

- C1** Sch. 17 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 80** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

PART 2

PENALTIES

Penalty proceedings before First-tier tribunal

- 45 (1) An authorised officer may commence proceedings before the First-tier Tribunal for any penalty under paragraph 39(1)(a).
- (2) In sub-paragraph (1) “authorised officer” means an officer of Revenue and Customs authorised by HMRC for the purposes of this paragraph.
- (3) Proceedings for a penalty may not be commenced more than 12 months after evidence of facts sufficient to justify the bringing of proceedings comes to the knowledge of HMRC.
- (4) If the First-tier Tribunal decide that the penalty is payable by the person—
- (a) the penalty is for all purposes to be treated as if it were tax charged in an assessment and due and payable,
 - (b) the person may appeal to the Upper Tribunal against the decision that the penalty is payable, and
 - (c) the person may appeal to the Upper Tribunal against the decision as to the amount of the penalty.
- (5) On an appeal under sub-paragraph (4)(b) the Upper Tribunal may, if it appears that no penalty has been incurred, cancel the decision of the First-tier Tribunal.
- (6) On an appeal under sub-paragraph (4)(c) the Upper Tribunal may—
- (a) affirm the decision of the First-tier Tribunal as to the amount of the penalty, or
 - (b) substitute for that decision a decision that the First-tier Tribunal had power to make.

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Commencement Information

II [Sch. 17 para. 45](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see [s. 66\(4\)](#)

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