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STATUTORY INSTRUMENTS

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**1994 No. 1811**

**The Special Commissioners (Jurisdiction  
and Procedure) Regulations 1994**

**PART IV**

**SPECIAL PROCEDURE**

**Penalty for failure to comply with Tribunal direction**

**24.**—(1) If any party or other person fails to comply with any direction of a Tribunal under these Regulations including a direction in a notice under regulation 10, the Tribunal may summarily determine a penalty against that party or other person not exceeding £10,000.

(2) Subject to paragraphs (6) to (11) of regulation 5, if a person on whom a summons is served under that regulation—

- (a) fails to attend in obedience to the summons, or
- (b) attends, but refuses to be sworn or to affirm, or
- (c) refuses to answer any lawful question, or
- (d) refuses to produce any document which he has been required to produce,

the Tribunal may summarily determine a penalty against him not exceeding £10,000.

(3) Subject to paragraph (4) below, any penalty determined by the Tribunal under paragraph (1) or (2) above shall for all purposes be treated as if it were tax charged in an assessment and due and payable.

(4) Any penalty determined by the Tribunal under paragraph (1) or (2) above in proceedings relating to—

- (a) an appeal under section 222 of the Inheritance Tax Act 1984<sup>(1)</sup>, or
- (b) an appeal under regulation 8 of the Stamp Duty Reserve Tax Regulations 1986,

shall for all purposes be treated as if it were tax determined by the Board and due and payable.

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<sup>(1)</sup> Section 222 was amended by section 200(1) of the Finance Act 1993.