
STATUTORY INSTRUMENTS

2007 No. 3612

**The General Commissioners and Special Commissioners
(Jurisdiction and Procedure) (Amendment) Regulations 2007**

Amendment to the General Commissioners (Jurisdiction and Procedure) Regulations 1994

6. After regulation 24 (irregularities) insert—

“24A. Penalty for failure to comply with direction

(1) The Tribunal may impose a penalty against a party not exceeding £10,000 where the party fails to comply with any direction of a General Commissioner or Tribunal.

(2) Paragraph (1) does not apply to notices served under regulation 10.

(3) Where the Tribunal propose to impose a penalty against a party, it must allow that party an opportunity to make representations in writing before it imposes any penalty.

(4) Any penalty determined by the Tribunal under these Rules shall for all purposes be treated as if it were tax charged in an assessment and due and payable.”.