
STATUTORY INSTRUMENTS

2015 No. 878

The International Tax Compliance Regulations 2015

Penalties for breach of obligations

Increased daily default penalty

21.—(1) This paragraph applies if—

- (a) a penalty under regulation 14 is assessed under regulation 18,
- (b) the failure in respect of which that assessment is made continues for more than 30 days beginning with the date on which notification of that assessment is given, and
- (c) the person has been told that an application may be made under this paragraph for an increased daily penalty to be imposed.

(2) If this regulation applies, an officer of Revenue and Customs may make an application to the tribunal for an increased daily penalty to be imposed on the person.

(3) If the tribunal decides that an increased daily penalty should be imposed then for each applicable day on which the failure continues—

- (a) the person is not liable to a penalty under regulation 14 in respect of the failure, and
- (b) the person is liable instead to a penalty under this regulation of an amount determined by the tribunal.

(4) The tribunal may not determine an amount exceeding £1000 for each applicable day.

(5) If a person becomes liable to a penalty under this regulation, HMRC must notify the person.

(6) The notification must specify the day from which the increased penalty is to apply.

(7) That day and any subsequent day is an “applicable day” for the purposes of this regulation.