

## SCHEDULE 4 FINANCIAL PENALTIES

### *Amount of penalty*

- 3 (1) When considering the appropriate amount of a penalty to be imposed under paragraph 2, the Scottish Ministers must have regard to—
- (a) the seriousness of the failure,
  - (b) the nature of the failure in other respects.
- (2) It is material for the purpose of sub-paragraph (1)—
- (a) whether the failure was deliberate,
  - (b) if the failure is attributable to recklessness or negligence, the degree involved.
- (3) The Scottish Ministers may consult such person or body as they consider appropriate when considering—
- (a) whether to impose a penalty,
  - (b) the appropriate amount of the penalty.