

## SCHEDULES

### SCHEDULE 13

#### TRANSITIONAL PROVISIONS AND SAVINGS

##### GROUP 4A

###### FUEL AND POWER FOR DOMESTIC OR CHARITY USE

###### *Offences and Penalties*

17 Section 70 shall not apply in relation to any penalty to which a person has been assessed before 27th July 1993 and in the case of any penalty in relation to which that section does not apply by virtue of this paragraph, section 60 shall have effect subject to the following modifications—

- (a) in subsection (1) for “subsection (6)” there shall be substituted “subsections (3A) and (6)”;
- (b) after subsection (3) there shall be inserted—

“(3A) If a person liable to a penalty under this section has co-operated with the Commissioners in the investigation of his true liability to tax or, as the case may be, of his true entitlement to any payment, refund or repayment, the Commissioners or, on appeal, a tribunal may reduce the penalty to an amount which is not less than half what it would have been apart from this subsection; and in determining the extent of any reduction under this subsection, the Commissioners or tribunal shall have regard to the extent of the co-operation which the person concerned has given to the Commissioners in their investigation.”;

- (c) in subsection (4)(b) for the words from “under” to “this section” there shall be substituted “to reduce a penalty under this section, as provided in subsection (4) above, and, in determining the extent of such a reduction in the case of any person, the Commissioners or tribunal will have regard to the extent of the co-operation which he has given to the Commissioners in their investigation”;

and in section 61(6) for “70” there shall be substituted “60(3A)