

SCHEDULES

SCHEDULE 3

DECISIONS AGAINST WHICH AN APPEAL LIES

PART II

CONTRIBUTIONS DECISIONS

Interest and penalties

- 28 A decision as to the amount of interest or penalty payable under any of the provisions mentioned in paragraphs 25 to 27 above, except in so far as the decision relates to the exercise of the discretion under—
- (a) paragraph 7A(3)(e) or 7B(5)(e) of Schedule 1 to the Contributions and Benefits Act; or
 - (b) section 113(2)(e) or 114A(3)(e) of the Administration Act.