

## SCHEDULES

### SCHEDULE 3

#### DECISIONS AGAINST WHICH AN APPEAL LIES

##### PART II

##### CONTRIBUTIONS DECISIONS

###### *Interest and penalties*

- 25 A decision whether a person is liable to pay interest under paragraph 7B(2)(e) or (i) of Schedule 1 to the Contributions and Benefits Act.
- 26 A decision whether a person is liable to a penalty under—
- (a) paragraph 7A(2) or 7B(2)(h) of Schedule 1 to the Contributions and Benefits Act; or
  - (b) section 113(1)(a) or 114A(1) of the Administration Act.
- 27 A decision whether to charge any interest or penalty under paragraph 7C(1) of Schedule 1 to the Contributions and Benefits Act.
- 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.