

## SCHEDULES

### SCHEDULE 4

#### PENALTIES: PROCEDURE AND APPEALS

##### *Determination of penalties by officer of Board*

- 1 (1) Subject to sub-paragraph (2) below and except where proceedings for a penalty have been instituted under paragraph 5 below, an officer of the Board authorised by the Board for the purposes of this paragraph may make a determination—
- (a) imposing a penalty under section 9 above; and
  - (b) setting it at such amount as, in his opinion, is correct or appropriate.
- (2) Sub-paragraph (1) above does not apply where the penalty is imposed under subsection (3)(b) or (c) of section 9 above and is such a penalty as is mentioned in subsection (4)(a) of that section.
- (3) Notice of a determination of a penalty under this paragraph shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within which an appeal against the determination may be made.
- (4) After the notice of a determination under this paragraph has been served the determination shall not be altered except in accordance with this paragraph or on appeal.
- (5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this paragraph that the amount of a penalty determined under this paragraph is or has become insufficient, the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.