

## SCHEDULES

### SCHEDULE 1

#### PENALTIES: PROCEDURE AND APPEALS

##### *Appeals against penalty determinations*

- 3 (1) An appeal may be brought against the determination of a penalty under paragraph 1.
- (2) The provisions of the Taxes Management Act 1970 relating to appeals, except section 50(6) to (8), shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax.
- (3) On an appeal by virtue of sub-paragraph (2) against the determination of a penalty under paragraph 1, the General or Special Commissioners may—
- (a) if it appears to them that no penalty has been incurred, set the determination aside;
  - (b) if the amount determined appears to them to be appropriate, confirm the determination;
  - (c) if the amount determined appears to them to be excessive, reduce it to such other amount (including nil) as they consider appropriate;
  - (d) if the amount determined appears to them to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.
- (4) An appeal from a decision of the Commissioners against the amount of a penalty which has been determined under paragraph 1 or this paragraph shall lie, at the instance of the person liable to the penalty—
- (a) to the High Court, or
  - (b) in Scotland, to the Court of Session as the Court of Exchequer in Scotland;
- and on that appeal the court shall have the like jurisdiction as is conferred on the Commissioners by virtue of this paragraph.