
Changes to legislation: Employment Act 2002, Paragraph 7 is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

PENALTIES: PROCEDURE AND APPEALS

Modifications etc. (not altering text)

- C1** Sch. 1 applied (with modifications) by 1992 c. 5, s. 113A(8)(9) (as inserted (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), **ss. 9(5)**, 13; S.I. 2004/1943, art. 4(c))
- C1** Sch. 1 applied (with modifications) by 1992 c. 5, s. 113B(4)(5) (as inserted (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), **ss. 9(5)**, 13; S.I. 2004/1943, art. 4(c))

Time limits for penalties

- 7 A penalty under section 11 or 12 may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the [F¹tribunal] or the court, at any time within six years after the date on which the penalty was incurred or began to be incurred.

Textual Amendments

- F1** Word in Sch. 1 para. 7 substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 324**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(3)(e) and word inserted by [2023 c. 20 Sch. para. 36\(4\)\(c\)](#)
- s. 15(2)(bb) word omitted by [2023 c. 20 Sch. para. 43\(a\)](#)
- s. 15(2)(bc) inserted by [2023 c. 20 Sch. para. 43\(b\)](#)