

*These notes refer to the Health and Social Care Act 2008
(c.14) which received Royal Assent on 21 July 2008*

HEALTH AND SOCIAL CARE ACT 2008

EXPLANATORY NOTES

TERRITORIAL EXTENT

Approved mental health professionals

Part 4 – Health in Pregnancy Grant

England, Wales and Scotland

Section 133: Penalty: Great Britain

464. [Section 133](#) amends the Social Security Administration Act 1992. It inserts new Schedule 3A to set out circumstances in which the Commissioners for HM Revenue and Customs may impose civil penalties on a person and sets out the power for the amount of the penalty to be prescribed by the Commissioners for HM Revenue and Customs. It also introduces the right to appeal for those on whom a civil penalty has been imposed and establishes time limits in which a penalty may be imposed and recovered.
465. Paragraph 2(6) of the new Schedule 3A provides the power for the Commissioners for HM Revenue and Customs to apply, by regulations, provision contained in the Social Security Act 1998 in relation to an appeal against a penalty.