

Changes to legislation: Finance Act 2011, Cross Heading: Right to appeal against penalty is up to date with all changes known to be in force on or before 02 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 23

DATA-GATHERING POWERS

Modifications etc. (not altering text)

- C1** Sch. 23 applied by S.I. 2009/470 reg. 33(1) (as substituted (6.4.2013) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2013 \(S.I. 2013/607\)](#), regs. 1(1), **9**))
- C1** Sch. 23 applied (16.6.2016) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **43(1)**

PART 4

PENALTIES

Right to appeal against penalty

- 36 ^{F1}(1) The data-holder may appeal against a decision by an officer of Revenue and Customs—
- (a) that a penalty is payable under paragraph 30, 31 or 32, or
- (b) as to the amount of such a penalty.

[^{F2}(2) But sub-paragraph (1)(b) does not give a right of appeal against the amount of an increased daily penalty payable by virtue of paragraph 38.]

Textual Amendments

- F1** [Sch. 23 para. 36\(1\)](#): Sch. 24 para. 36 renumbered as Sch. 24 para. 36(1) (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. **177(5)**
- F2** [Sch. 23 para. 36\(2\)](#) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. **177(5)**

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)