

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Tobacco Products Duty Act 1979

93.—(1) Section 7C (penalty for facilitating evasion: penalty notice)(**1**) is amended as follows.

(2) For subsections (3) to (5) substitute—

“(3) Sections 13A to 16 of the Finance Act 1994 apply to a decision to issue a penalty notice as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act.”.

(1) Section 7C was inserted by section 2(1) of the [Finance Act 2006 \(c. 25\)](#).