

SCHEDULE 3
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Power to change penalty provisions in paragraphs 5 to 8

- 9 (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under paragraphs 5 to 8.
- (2) Regulations under sub-paragraph (1) may include provision—
- (a) about the circumstances in which a penalty is payable,
 - (b) about the amounts of penalties,
 - (c) about the procedure for issuing penalties,
 - (d) about appealing penalties,
 - (e) about enforcing penalties.
- (3) Regulations under sub-paragraph (1) may not create criminal offences.
- (4) Regulations under sub-paragraph (1) may modify any enactment (including this Act).
- (5) Regulations under sub-paragraph (1) do not apply to a failure which began before the date on which the regulations come into force.