

## SCHEDULES

### SCHEDULE 3

#### PENALTIES

##### *General*

- 5 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraph 1 or 2 above such other sum as appears to them to be justified by the change.
- (2) An order under this paragraph shall not apply in relation to any failure which began or anything done before the date on which the order comes into force.