Changes to legislation: *Social Security Administration Act 1992, SCHEDULE 3A is up to date with all changes known to be in force on or before 09 September 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

[F1SCHEDULE 3A

HEALTH IN PREGNANCY GRANT: CIVIL PENALTY FOR FRAUD, ETC.

Textual Amendments

F1 Sch. 3A inserted (21.7.2008 for specified purposes, 1.1.2009 in so far as not already in force) by Health and Social Care Act 2008 (c. 14), **ss. 133(2)**, 170; S.I. 2008/3137, art. 2

Penalty

1 (1) This paragraph applies where a person fraudulently or negligently—
(a) makes an incorrect statement or declaration in or in connection with a claim for health in pregnancy grant, or
(b) gives incorrect information or evidence in response to a requirement imposed on the person by virtue of section 5.

(2) The Commissioners for Her Majesty's Revenue and Customs may make a determination imposing a penalty on the person.

(3) The amount of a penalty imposed under this paragraph—
(a) is to be determined by the Commissioners, but
(b) may not exceed the amount of the grant.

(4) A penalty imposed under this paragraph becomes payable at the end of the period of 30 days beginning with the date on which the notice is given.

(5) The Commissioners must give notice of a determination imposing a penalty under this paragraph to the person on whom it is imposed.

(6) The notice must—
(a) state the date on which the notice is given,
(b) state the date on or before which payment is due in accordance with sub-paragraph (4), and
(c) give details of the right to appeal under paragraph 2.

Appeal

2 (1) A person on whom a penalty is imposed under paragraph 1 may appeal to **[**F2the First-tier Tribunal**]** against the determination imposing it.

(2) On an appeal under sub-paragraph (1), **[**F2the First-tier Tribunal**]** may—
(a) set the determination aside,
(b) confirm the determination,
(c) reduce the amount of the penalty, or

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(d) increase the amount of it (but not so as to exceed the amount of the grant).

[[F3](3) An appeal lies to the Upper Tribunal otherwise than on a point of law from a decision of the First-tier Tribunal under sub-paragraph (2) (unless the decision is set aside under section 9 of the Tribunals, Courts and Enforcement Act 2007).

(3A) For an appeal on a point of law, see section 11 of that Act.

(3B) An appeal may be brought under sub-paragraph (3) only if, on an application made by the person concerned, the First-tier Tribunal or the Upper Tribunal has given its permission for the appeal to be brought.**]**

(4) On an appeal under sub-paragraph (3), **[**[F4]the Upper Tribunal**]** has a similar jurisdiction to that conferred on **[**[F5]the First-tier Tribunal**]** by sub-paragraph (2).

[F6](5) . . . . . .

(6) The Commissioners for Her Majesty's Revenue and Customs may by regulations apply provision contained in **[**[F7]the Social Security Act 1998**]** in relation to an appeal under this paragraph (with such modifications as are prescribed).

Textual Amendments

F2 Words in Sch. 3A para. 2(1)(2) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(2)**

F3 Sch. 3A para. 2(3)-(3B) substituted for Sch. 3Apara. 2(3) (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(3)**

F4 Words in Sch. 3A para. 2(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(4)(a)**

F5 Words in Sch. 3A para. 2(4) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(4)(b)**

F6 Sch. 3A para. 2(5) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(5)**

F7 Words in Sch. 3A para. 2(6) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 172(6)**

Mitigation

3 The Commissioners for Her Majesty's Revenue and Customs may mitigate or entirely remit a penalty under this Schedule.

Time limit

4 (1) The Commissioners for Her Majesty's Revenue and Customs may make a determination imposing a penalty under paragraph 1 at any time before the end of the period of two years beginning with the relevant day.

(2) In sub-paragraph (1), the “relevant day” is the day on which the statement or declaration, or information or evidence, referred to in paragraph 1(1) is made or given.

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Recovery

5 A penalty payable under this Schedule is to be treated for the purposes of Part 6 of the Taxes Management Act 1970 (collection and recovery) as if it were tax charged in an assessment and due and payable.**]**

Changes to legislation:
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2018/1125 reg. 8 (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by S.I. 2019/1302 art. 2 (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by S.I. 2019/1303 art. 2 (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2G(1)(d) inserted by 2012 c. 5 s. 59(5)
- s. 5(1A)-(1C) inserted by 2009 c. 24 s. 22(2)(b) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by 2009 c. 24 s. 16(2) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by 2007 asp 3 Sch. 5 para. 19(a) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by 2007 asp 3 Sch. 5 para. 19(b) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by 2012 c. 5 Sch. 4 para. 12(4)
- s. 122G inserted by 2009 c. 24 s. 18 (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by 2009 c. 24 s. 20(3) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by 2007 c. 5 s. 37
- s. 148AB inserted by 2008 c. 30 Sch. 4 para. 14 (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by 2011 c. 19 Sch. 3 para. 8(2)
- s. 148AB(9) inserted by 2011 c. 19 Sch. 3 para. 8(3)
- s. 151(10)(b)(i)(ii) repealed by 2012 c. 5 Sch. 14 Pt. 1
- s. 160C inserted by 2012 c. 5 Sch. 2 para. 24
- s. 165(1)(b)(viii) and word inserted by 2023 c. 20 Sch. para. 19(2)(b)
- s. 190(1)(ac) inserted by 2009 c. 24 s. 21 (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 4 Pt. 3 para. 5 word substituted by S.I. 2010/978 art. 2