

*Status: Point in time view as at 05/10/1999.*

*Changes to legislation: There are currently no known outstanding effects for the Tax Credits Act 1999 (repealed), Paragraph 5. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

#### PENALTIES: PROCEDURE AND APPEALS

##### *Penalty proceedings before court*

- 5 (1) Where in the opinion of the Board the liability of any person for a penalty under section 9 above arises by reason of the fraud of that or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.
- (2) Subject to sub-paragraph (3) below, proceedings under this paragraph shall be instituted—
- (a) in England and Wales, in the name of the Attorney General;
  - (b) in Scotland, in the name of the Advocate General for Scotland; and
  - (c) in Northern Ireland, in the name of the Attorney General for Northern Ireland.
- (3) Sub-paragraph (2) above shall not prevent proceedings under this paragraph being instituted (in England and Wales or Northern Ireland) under the <sup>M1</sup>Crown Proceedings Act 1947 by and in the name of the Board as an authorised department for the purposes of that Act.
- (4) Any proceedings under this paragraph instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947 and any such proceedings instituted in Northern Ireland shall be deemed to be civil proceedings within the meaning of that Part of that Act as for the time being in force in Northern Ireland.
- (5) If in proceedings under this paragraph the court does not find that fraud is proved but considers that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.

#### Marginal Citations

**M1** 1947 c.44.

#### Textual Amendments applied to the whole legislation

**F1** Act repealed (for the purposes mentioned in accordance with art. 2 of the commencing S.I. and otherwise *prosp.*) by 2002 c. 21, ss. 60, 61, **Sch. 6**; S.I. 2002/1727, **art. 2** (with transitional provision in **art. 3** (as amended by S.I. 2002/2158, **art. 2**))

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