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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 17. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 25

#### PENALTIES FOR DELIBERATELY WITHHOLDING INFORMATION

#### PART 3

#### SUPPLEMENTARY PROVISION

#### *Appeals*

- 17 (1) A person may appeal against a decision of HMRC that a penalty is payable by the person.
- (2) A person may appeal against a decision of HMRC as to the amount of a penalty payable by the person.

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#### **Commencement Information**

- II** Sch. 25 para. 17 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 17.