

## SCHEDULE

### CONSEQUENTIAL PROVISION

#### PART 4

#### PROVISION CONSEQUENTIAL ON [SECTIONS 12 AND 13](#)

##### *Consequential amendments of the Act*

- 47 After [paragraph 5CA](#) (inserted by [paragraph 46](#)) insert—
- “5CB (1) Subject to [sub-paragraph \(2\)](#), any penalty imposed under [sub-paragraph \(1\) or \(3\) of paragraph 5ZC](#) or [sub-paragraph \(3\) of paragraph 5ZD](#) may be recovered by the valuation officer concerned as a civil debt due to the officer.
- (2) No claim to recover any such penalty may be made before the end of the period within which the penalty must be paid.”