

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Employment Act 2002**

**323.**—(1) Paragraph 4 is amended as follows.

(2) In the heading for “Commissioners” substitute “First-tier Tribunal”.

(3) For sub-paragraph (2) substitute—

“(2) The person liable to the penalty shall be a party to the proceedings.”.

(4) For sub-paragraph (4) substitute—

“(4) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the determination of a penalty in proceedings under sub-paragraph (1), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(4A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (4) as it applies to the right of appeal under section 11(2) of that Act.”.

(5) In sub-paragraph (5) for “court” in each place substitute “Upper Tribunal”.

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#### **Commencement Information**

**II** Sch. 1 para. 323 in force at 1.4.2009, see [art. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 323.