
80 Data-gathering powers: daily penalties for extended default

- (1) Part 4 of Schedule 23 to FA 2011 (data-gathering powers: penalties) is amended as follows.
- (2) In paragraph 38 (increased daily default penalty) –
 - (a) in sub-paragraphs (1)(c) and (2), for “imposed” substitute “assessable”;
 - (b) for sub-paragraphs (3) and (4) substitute –
 - “(3) If the tribunal decides that an increased daily penalty should be assessable –
 - (a) the tribunal must determine the day from which the increased daily penalty is to apply and the maximum amount of that penalty (“the new maximum amount”);
 - (b) from that day, paragraph 31 has effect in the data-holder’s case as if “the new maximum amount” were substituted for “£60”.
 - (4) The new maximum amount may not be more than £1,000.”;
 - (c) in sub-paragraph (5), for “the amount” substitute “the new maximum amount”.
- (3) In paragraph 39 –
 - (a) in sub-paragraph (1), for “a data-holder becomes liable to a penalty” substitute “the tribunal makes a determination”;
 - (b) in sub-paragraph (2), for “the day from which the increased penalty is to apply” substitute “new maximum amount and the day from which it applies”;
 - (c) omit sub-paragraph (3).
- (4) In paragraph 40 (enforcement of penalties), in sub-paragraph (2)(a) omit “or 39”.
- (5) At the end of paragraph 36 (right to appeal against penalty), the existing text of which becomes sub-paragraph (1), insert –
 - “(2) But sub-paragraph (1)(b) does not give a right of appeal against the amount of a penalty payable by virtue of paragraph 38 (increased daily default penalty).”