
76 Gift aid: power to impose penalties on charities and intermediaries

- (1) At the end of section 428 of ITA 2007 insert –
 - “(5) The regulations may also make provision –
 - (a) for the imposition of a penalty of a specified amount (which must not exceed £3000) for a failure to comply with a specified requirement imposed by the regulations,
 - (b) for the assessment and recovery of the penalty (which may include provision about the reduction of the penalty in specified circumstances), and
 - (c) conferring a right of appeal against the imposition of a penalty.”
- (2) The amendment made by this section comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.