

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 5

PENALTIES: ASSESSMENT ETC

Assessment of penalties

- 29 (1) If a person becomes liable to a penalty under Part 3 or 4 of this Schedule, HMRC may assess the penalty.
- (2) But, in the case of a penalty under Part 4, they may only do so if a conduct notice has been given to the person and either—
- (a) the time allowed for giving notice of appeal against the determination has expired without notice of appeal being given, or
 - (b) notice of appeal against the determination was given within the time allowed, but the appeal has been withdrawn or the determination confirmed.
- (3) Paragraph 7(4) applies for the purposes of sub-paragraph (2)(b).
- (4) If HMRC assess a penalty, they must notify the person.