

Mitigation and application of fines and penalties. ITA67 s512; CTA76 s147(3) and (4); WCTIPA93 s10 1065.—(1) (a) The Revenue Commissioners may in their discretion mitigate any fine or penalty, or stay or compound any proceedings for the recovery of any fine or penalty, and may also, after judgment, further mitigate the fine or penalty, and may order any person imprisoned for any offence to be discharged before the term of his or her imprisonment has expired.

(b) The Minister for Finance may mitigate any such fine or penalty either before or after judgment.

(2) Notwithstanding subsection (1)—

(a) where a fine or penalty is mitigated or further mitigated, as the case may be, after judgment, the amount or amounts so mitigated shall, subject to paragraph (b), not be greater than 50 per cent of the amount of the fine or penalty, and

(b) in relation to an individual, being an individual referred to in section 2 (2) of the Waiver of Certain Tax, Interest and Penalties Act, 1993 , or a person referred to in section 3(2) of that Act, who—

(i) fails to give a declaration required by section 2(3) (a) of that Act, or

(ii) gives a declaration referred to in subparagraph (i) or a declaration under section 3(6) (b) of that Act which is false or fails to comply with the requirements of subparagraph (iii) or (iv) of section 2(3) (a) of that Act or subparagraph (III) of section 3(6) (b) of that Act to the extent that any of those subparagraphs apply to that person,

no mitigation shall be allowed.

(3) Moneys arising from fines, penalties and forfeitures, and all costs, charges and expenses payable in respect of or in relation to such fines, penalties and forfeitures, shall be accounted for and paid to the Revenue Commissioners or as they direct.