

Fine for obstruction of officers in execution of duties. ITA67 s515; CTA76 s147(1) and (2) 1057.—(1) Where any person (in this subsection referred to as “the first-mentioned person”) or any person in the first-mentioned person's employ, obstructs, molests or hinders—

(a) an officer or any person employed in relation to any duty of income tax or corporation tax in the execution of his or her duty, or of any of the powers or authorities by law given to the officer or person, or

(b) any person acting in the aid of an officer or any person so employed,

the first-mentioned person shall for every such offence incur a fine of £100.

(2) Without prejudice to any other mode of recovery, the fine imposed under this section may be proceeded for and recovered in the like manner and, in the case of summary proceedings, with the like power of appeal as any fine or penalty under any Act relating to the excise.