

Increased penalties in case of body of persons. ITA67 s503 and definition of “secretary” in ITA67 s509; FA73 s46 1054.—(1) In this section, “secretary” includes persons mentioned in section 1044 (2).

(2) Where the person mentioned in section 1052 is a body of persons—

(a) the body of persons shall be liable to—

(i) in a case where the notice was given under or for the purposes of any of the provisions specified in column 1 of Schedule 29 and the failure continues after the end of the year of assessment following that during which the notice was given, a penalty of £1,000, and

(ii) in any other case, a penalty of £500 and, if the failure continues after judgment has been given by the court before which proceedings for the penalty have been commenced, a further penalty of £50 for each day on which the failure so continues, and

(b) the secretary shall be liable to—

(i) in a case where the notice was given under or for the purposes of any of the provisions specified in column 1 of Schedule 29 and the failure continues after the end of the year of assessment following that during which the notice was given, a separate penalty of £200, and

(ii) in any other case, a separate penalty of £100.

(3) Where the person mentioned in section 1053 is a body of persons—

(a) in the case of such fraud or negligence as is mentioned in section 1053 (1)—

(i) the body of persons shall be liable to a penalty of—

(I) £500 or, in the case of fraud, £1,000, and

(II) the amount or, in the case of fraud, twice the amount of the difference specified in section 1053 (5), and

(ii) the secretary shall be liable to a separate penalty of £100 or, in the case of fraud, £200, and

(b) in the case of any such fraud or negligence as is mentioned in section 1053 (2)—

(i) the body of persons shall be liable to a penalty of £500 or, in the case of fraud, £1,000, and

(ii) the secretary shall be liable to a separate penalty of £100 or, in the case of fraud, £200.

(4) This section shall apply subject to sections 877 (5) (b) and 897 (5), but otherwise shall apply

notwithstanding anything in the Income Tax Acts.