



The Commissioners of Inland Revenue hereby authorise for the purposes of section 100 of the Taxes Management Act 1970-

- (1) in respect of penalties under sections 93(3) and 93A(3) of that Act, any officer within Pay Band C1 for the time being serving as a Cluster Manager, or an Operations Manager, in the Receivables Management Service; and
- (2) in respect of penalties under section 97AA(1)(a) of that Act, any officer within Pay Band C1 or B2 for the time being serving as a Team Leader within an Area.

Signature 

Signature 
(Commissioners of Inland Revenue)

Date 