

The Commissioners for Her Majesty's Revenue and Customs-

- (1) authorise Higher officers and above to commence proceedings before the General or Special Commissioners under section 100C(1) of the Taxes Management Act 1970 for any penalty under the enactments specified in the Schedule below; and
- (2) revoke the authorisation given by the Commissioners of Inland Revenue dated 17<sup>th</sup> April 2001 in relation to the exercise of those powers.

Signature *P. M. C. G.*

Signature *D. N.*

Commissioners for Her Majesty's Revenue and Customs

Date *10th March 2006*

### SCHEDULE

#### Taxes Management Act 1970

Section 93(1) as it has effect before the amendments made by section 162 of the Finance Act 1989.

Section 93(1)(a) as it has effect after the amendments made by section 162 of the Finance Act 1989.

Section 94(1) as it has effect before the substitution made by section 83 of the Finance (No.2) Act 1987.

Section 98(1) as it has effect before the amendments made by section 164 of the Finance Act 1989.

Section 98(1)(i) as it has effect before the amendments made by section 164 of the Finance Act 1989.

Section 98C(1)(a).

Paragraph (a)(i) of section 98A(2) as it has effect by virtue of section 165(2) of the Finance Act 1989.