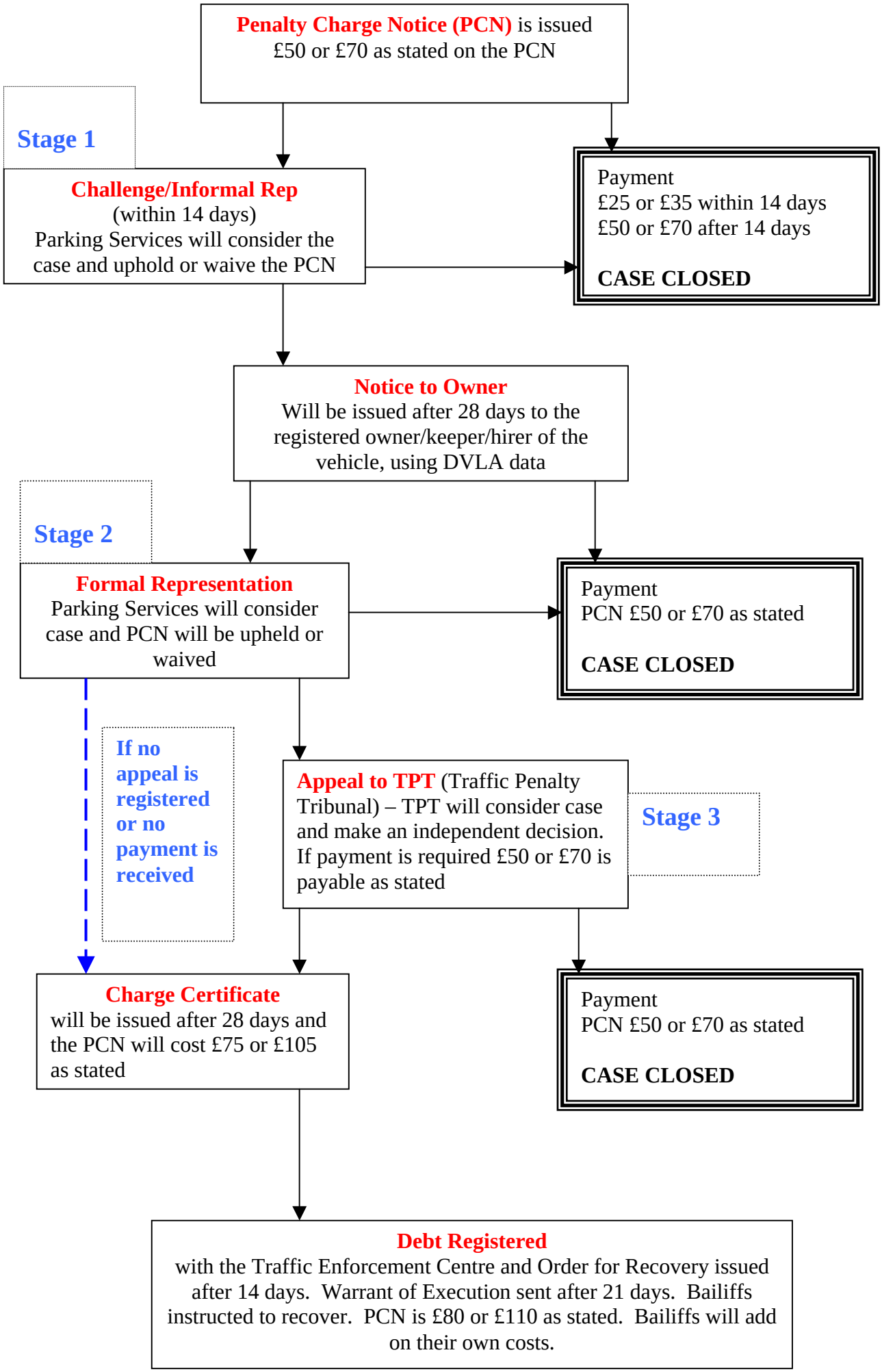Penalty Charge Notice Appeals' Process