

## SCHEDULES

### SCHEDULE I

#### PENALTIES: PROCEDURE AND APPEALS

##### *Interest on penalties*

**8.**—(1) After paragraph (q) of section 178(2) of the Finance Act 1989 (c. 26) (setting rates of interest) there shall be inserted—

“(r) paragraph 8 of Schedule I to the Employment (Northern Ireland) Order 2002.”

(2) A penalty under Article 12 or 13 shall carry interest at the rate applicable under section 178 of the Finance Act 1989 (c. 26) from the date on which it becomes due and payable until payment.