

## SCHEDULES

### SCHEDULE 1

#### PENALTIES: PROCEDURE AND APPEALS

*Provisions supplementary to paragraph 1*

- 2 (1) A penalty determined under paragraph 1 above shall be due and payable at the end of the period of thirty days beginning with the date of the issue of the notice of determination.
- (2) Part 6 of the Taxes Management Act 1970 (c. 9) shall apply in relation to a penalty determined under paragraph 1 as if it were tax charged in an assessment and due and payable.