
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: Enforcement of penalty. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

PART 1

SCHEME FOR ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

Enforcement of penalty

- 17 (1) A penalty under paragraph 14 must be paid—
- (a) before the end of the period of 30 days beginning with the day on which the notification under paragraph 15 was given, or
 - (b) if notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the day on which the appeal is finally determined or withdrawn.
- (2) A penalty under paragraph 14 may be enforced as if it were income tax charged in an assessment and due and payable.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross
Heading: Enforcement of penalty.