

SCHEDULE 2

Fixed Monetary Penalties

Non-payment after 28 days

- 10.**—(1) The penalty must be paid within 28 days of receipt of the final notice.
- (2) If the penalty is not paid within 56 days, the amount payable is increased by 50%.
- (3) In the case of an appeal the penalty (whether varied or confirmed by the First-Tier Tribunal) is payable within 14 days of the determination of the appeal, and if it is not paid within 14 days the amount of the penalty is increased by 50%.