

§ 27.8

31 CFR Subtitle A (7-1-99 Edition)

(iii) Impose a civil monetary penalty and/or civil or equitable remedy and condition payment of the civil monetary penalty on the violator's future compliance with 31 U.S.C. 333, this part and any civil or equitable remedy contained in the Final Notice of Assessment. If a civil monetary penalty is imposed, the assessing official shall determine the appropriate amount of the penalty in accordance with 31 U.S.C. 333(c)(2).

(3) The Final Notice of Assessment shall:

(i) Include:

(A) A specific reference to the provisions of §27.3 found to have been violated;

(B) A concise statement of the facts warranting a conclusion that a violation has occurred;

(C) An analysis of how the facts and violation(s) justify the conclusion that a civil monetary penalty and/or civil or equitable remedy should be imposed; and

(D) The amount of each civil monetary penalty imposed, a statement as to how the amount of each penalty was determined, and the terms of any civil or equitable remedy deemed necessary to rectify the potential for a continued misuse or harm from the violation(s); and

(ii) Inform the person that:

(A) Payment of a civil monetary penalty imposed by the Final Notice of Assessment must be made within 30 days of the date of the notice, and that any civil or equitable remedy imposed must be complied with as provided in the Final Notice of Assessment;

(B) Payment of a civil monetary penalty imposed by the Final Notice of Assessment shall be by EFT in accordance with instructions provided in the

notice, unless the assessing official has given written approval to have payment made by other means;

(C) payment of a civil monetary penalty imposed by the Final Notice of Assessment constitutes consent by the person to comply with the terms of any civil or equitable remedy contained in the notice;

(D) If payment of a civil monetary penalty imposed by the Final Notice of Assessment has been waived on the condition that the person comply with the terms of any civil or equitable remedy contained in the notice or comply in the future with 31 U.S.C. 333 and this part, failure by the person to so comply will make the civil monetary penalty payable on demand;

(E) If a civil monetary penalty is not paid within 30 days of the date of the Final Notice of Assessment (or on demand under paragraph (C)(3)(ii)(D) of this section), or if a civil or equitable remedy is not complied with in accordance with the terms of the notice, a civil action to collect the penalty or enforce compliance may be commenced at any time within two years of the date of the Final Notice of Assessment; and

(F) Any civil monetary penalty and civil or equitable remedy imposed by the Final Notice of Assessment may be subject to judicial review in accordance with 5 U.S.C. 701 et seq.

[62 FR 42213, Aug. 6, 1997; 62 FR 44036, Aug. 18, 1997]

§ 27.8 Judicial review.

A final Notice of Assessment issued under this part may be subject to judicial review pursuant to 5 U.S.C. 701 et seq.