SCHEDULES

SCHEDULE 2

ADDITIONAL PROVISIONS WITH RESPECT TO LEVIES ON INTERMEDIARIES

Declaration and enforcement of the levy

5 (1) On imposing a levy under section 19 above in respect of any company, the Board shall send notice of the levy to every person who appears to the Board to be an accountable intermediary of that company.

(2) A notice under sub-paragraph (1) above shall indicate—

(a) the name of the company in respect of which the levy is being imposed ;

(b) the period covered, in the case of that company, by each of the two years mentioned in section 19(2) above ; and

(c) what in the view of the Board is the amount of the income of the intermediary in question which is income liable to levy;

and shall specify the rate of the levy.

6 (1) An intermediary to whom notice of a levy is sent under paragraph 5 above snail pay to the Board within one month of the date of the notice the percentage specified in the notice of any income of the intermediary which is income liable to levy.

(2) Any sum due to the Board in respect of a levy imposed under section 19 above shall be recoverable in any court of competent jurisdiction.