

## SCHEDULES

### SCHEDULE 13

#### JOINT AND SEVERAL LIABILITY OF COMPANY DIRECTORS ETC

##### *Introduction*

- 1 (1) This Schedule provides for an individual to be jointly and severally liable to the Commissioners for Her Majesty's Revenue and Customs, in certain circumstances involving insolvency or potential insolvency, for amounts payable to the Commissioners by a company.
- (2) Such liability arises where the individual is given a notice under—
  - (a) paragraph 2(1) (tax avoidance and tax evasion cases),
  - (b) paragraph 3(1) (repeated insolvency and non-payment cases), or
  - (c) paragraph 5(1) (cases involving penalty for facilitating avoidance or evasion).

A notice under paragraph 2(1), 3(1) or 5(1) is referred to in this Schedule as a “joint liability notice”.

- (3) In this Schedule “company” has the same meaning as in the Corporation Tax Acts (see section 1121 of CTA 2010), except that it also includes a limited liability partnership.
- (4) Paragraph 18 makes provision about the application of this Schedule in relation to limited liability partnerships.