

## SCHEDULES

### SCHEDULE 13

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

##### *Right of appeal*

- 13 (1) An individual who has been given—
- (a) a joint liability notice, or
  - (b) a notice under paragraph 2(10) or 5(9),
- may appeal against the notice to the First-tier Tribunal.
- (2) An appeal under this paragraph must be made before—
- (a) the end of the period of 30 days beginning with the day on which the notice appealed against is given, or
  - (b) if later, the end of the permitted period (within the meaning given by paragraph 11(2)).
- This is subject to sub-paragraphs (3) to (5).
- (3) Where HMRC are required to undertake a review under paragraph 11 in respect of a notice, any appeal in respect of that notice must be made within the period of 30 days beginning with the date of the notice under paragraph 12(7) communicating the conclusions of the review (“the conclusion date”).
- (4) Where HMRC are requested to undertake a review in accordance with paragraph 11(4)—
- (a) no appeal may be made unless HMRC have notified the individual as to whether or not a review will be undertaken;
  - (b) if HMRC have notified the individual that a review will be undertaken, any appeal must be made within the period of 30 days beginning with the conclusion date;
  - (c) if HMRC have notified the individual that a review will not be undertaken, an appeal may be made only if the tribunal gives permission.
- (5) Where paragraph 12(9) applies, any appeal must be made—
- (a) after the end of the period specified in paragraph 12(7), and
  - (b) before the end of the period of 30 days beginning with the date of the notice under paragraph 12(9)(b).
- (6) An appeal may be made after the end of the period specified in sub-paragraph (2), (3), (4)(b) or (5)(b) if the tribunal gives permission.