

## SCHEDULES

### SCHEDULE 13

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

##### *Appeal in respect of liability of company*

- 15 (1) Where—
- (a) an individual is made jointly and severally liable by a joint liability notice for a tax liability of a company,
  - (b) an appeal by the company in respect of that liability has been commenced (whether before or after the joint liability notice is given) but has not been determined, and
  - (c) the company is subject to an insolvency procedure,
- the individual is entitled to be a party to the proceedings, and may continue the appeal if the company is unable or unwilling to do so.
- (2) Where—
- (a) an individual is made jointly and severally liable by a joint liability notice for a tax liability of a company, and
  - (b) the company is subject to an insolvency procedure and does not make an appeal in respect of that liability,
- an appeal in respect of that liability may be made in the name of the individual.
- (3) An appeal made under sub-paragraph (2) may be commenced within the period of 30 days beginning with the day on which the joint liability notice is given (even if a time limit for the company to appeal has expired).