

SCHEDULES

SCHEDULE 13

JOINT AND SEVERAL LIABILITY OF COMPANY DIRECTORS ETC

Proceedings for determination of penalty to be imposed on company

- 16 Where an individual is given a notice under paragraph 5(1) in a case where paragraph 5(2)(b) applies (proceedings commenced before First-tier Tribunal for penalty to be imposed on company), the individual is entitled to be a party to the proceedings referred to in that provision.