

SCHEDULES

SCHEDULE 13

JOINT AND SEVERAL LIABILITY OF COMPANY DIRECTORS ETC

“Tax-evasive conduct”

- 7 In this Schedule “tax-evasive conduct” means—
- (a) giving to HMRC any deliberately inaccurate return, claim, document or information, or
 - (b) deliberately failing to comply with an obligation specified in the Table in paragraph 1 of Schedule 41 to FA 2008 (obligations to notify liability to tax, etc).