Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 2

Particulars to be stated in returns

Resident particulars

3. For each usual resident at the address—

- (a) their first name, middle names, last name; and
- (b) whether the householder (or person authorised to act on the householder's behalf) reasonably believes that a usual resident has elected to make an individual return under article 5(5)(a) or (b).