

## SCHEDULES

### SCHEDULE 13

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

##### *Appeals under paragraph 13*

- 14 (1) On an appeal under paragraph 13—
- (a) the tribunal must set aside the notice appealed against if it appears to the tribunal that—
    - (i) any of the relevant conditions were not met when the notice was given, or
    - (ii) it is not necessary for the protection of the revenue for the notice to continue to have effect;
  - (b) the tribunal must set aside the notice or vary an amount specified under paragraph 2(9)(a), 3(11)(c) or 5(8)(a), or (as the case may be) paragraph 2(10) or 5(9), if it appears to the tribunal that the amount specified is incorrect;
  - (c) otherwise, the tribunal must uphold the notice.
- (2) It is not open to an individual appealing under paragraph 13 to challenge the existence or amount of any tax liability of a company to which the joint liability notice in question relates.
- (But see paragraph 15, under which the individual may in certain circumstances pursue an appeal in place of the company.)
- (3) Where a notice is set aside under sub-paragraph (1)(a)(ii), the setting aside of the notice does not give the individual a right to recover any amount that the individual has already paid to HMRC in response to the notice.