

SCHEDULES

SCHEDULE 9

PLASTIC PACKAGING TAX: SECONDARY LIABILITY AND ASSESSMENT NOTICES AND JOINT AND SEVERAL LIABILITY NOTICES

PART 1

SECONDARY LIABILITY AND ASSESSMENT NOTICES

Copy of notice to be given to P

- 4 When the Commissioners give a secondary liability and assessment notice to R, they must, as soon as practicable, give a copy of that notice to P.

Commencement Information

- I1** Sch. 9 para. 4 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
I2 Sch. 9 para. 4 in force at 1.4.2022 in so far as not already in force by [S.I. 2021/1409, reg. 4](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Copy of notice to be given to P.