Status: This is the original version (as it was originally made).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

SCHEDULE 1

Matters to be contained in demand notices

PART 2

Matters to be contained in demand notices

Penalties

- 21. Where—
 - (a) an amount is being recovered under the notice in respect of a penalty, but
 - (b) the person on whom the notice is served has not previously been informed of the ground on which the penalty is imposed,

a statement of that ground.