## 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.