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*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 2021, Paragraph 4. (See end of Document for details)

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## 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, Paragraph 4.