

SCHEDULES

SCHEDULE 9

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

PART 2

JOINT AND SEVERAL LIABILITY NOTICES

Content of joint and several liability notice

- 11 A joint and several liability notice must—
- (a) state that R is jointly and severally liable with P to pay any plastic packaging tax that P is liable to pay in respect of so much of any accounting period of P as falls within the period of two years determined in accordance with paragraph 9, and
 - (b) set out why the Commissioners consider that it is appropriate to give a joint and several liability notice to R under paragraph 10(1), including whether the Commissioners consider that paragraph 10(2) or (3) (or both) applies to R.

Commencement Information

- 11** Sch. 9 para. 11 in force at 10.12.2021 for specified purposes by [S.I. 2021/1409, reg. 3](#)
- 12** Sch. 9 para. 11 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:
Content of joint and several liability notice.