



Finance Act 2004

2004 CHAPTER 12

PART 7

DISCLOSURE OF TAX AVOIDANCE SCHEMES

Modifications etc. (not altering text)

C1 Pt. 7 excluded (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 35 para. 13\(b\)](#)

[^{F1}305A Introduction

- (1) This Part makes provision about the disclosure of information in relation to arrangements, or proposed arrangements, that enable, or might be expected to enable, a person to obtain a tax advantage.
- (2) Among other things, this Part—
 - (a) imposes duties to provide information to HMRC (and others);
 - (b) allows HMRC to allocate reference numbers in relation to arrangements and proposed arrangements (in cases where the disclosure duties have been complied with and in other cases);
 - (c) makes provision about publication of information about arrangements and proposed arrangements, and persons involved in their supply;
 - (d) makes provision about penalties.]

Textual Amendments

F1 S. 305A inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 2, 44](#)

306 Meaning of “notifiable arrangements” and “notifiable proposal”

- (1) In this Part “notifiable arrangements” means any arrangements which—

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- (a) fall within any description prescribed by the Treasury by regulations,
 - (b) enable, or might be expected to enable, any person to obtain an advantage in relation to any tax that is so prescribed in relation to arrangements of that description, and
 - (c) are such that the main benefit, or one of the main benefits, that might be expected to arise from the arrangements is the obtaining of that advantage.
- (2) In this Part “notifiable proposal” means a proposal for arrangements which, if entered into, would be notifiable arrangements (whether the proposal relates to a particular person or to any person who may seek to take advantage of it).

Commencement Information

- II** S. 306 wholly in force at 1.8.2004; s. 306 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F2}306A Doubt as to notifiability

- (1) HMRC may apply to the [^{F3}tribunal] for an order that—
 - (a) a proposal is to be treated as notifiable, or
 - (b) arrangements are to be treated as notifiable.
- (2) An application must specify—
 - (a) the proposal or arrangements in respect of which the order is sought, and
 - (b) the promoter.
- (3) On an application the [^{F4}tribunal] may make the order only if satisfied that HMRC—
 - (a) have taken all reasonable steps to establish whether the proposal or arrangements are notifiable, and
 - (b) have reasonable grounds for suspecting that the proposal or arrangements may be notifiable.
- (4) Reasonable steps under subsection (3)(a) may (but need not) include taking action under section 313A or 313B.
- (5) Grounds for suspicion under subsection (3)(b) may include—
 - (a) the fact that the relevant arrangements fall within a description prescribed under section 306(1)(a);
 - (b) an attempt by the promoter to avoid or delay providing information or documents about the proposal or arrangements under or by virtue of section 313A or 313B;
 - (c) the promoter's failure to comply with a requirement under or by virtue of section 313A or 313B in relation to another proposal or other arrangements.
- (6) Where an order is made under this section in respect of a proposal or arrangements, the prescribed period for the purposes of section 308(1) or (3) in so far as it applies by virtue of the order—
 - (a) shall begin after a date prescribed for the purpose, and
 - (b) may be of a different length than the prescribed period for the purpose of other applications of section 308(1) or (3).

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- (7) An order under this section in relation to a proposal or arrangements is without prejudice to the possible application of section 308, other than by virtue of this section, to the proposal or arrangements.]

Textual Amendments

- F2** S. 306A inserted (19.7.2007) by [Finance Act 2007 \(c. 11\), s. 108\(2\)](#) (with s. 108(10))
- F3** Word in s. 306A(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 429](#)
- F4** Word in s. 306A(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 429](#)

307 Meaning of “promoter”

- (1) For the purposes of this Part a person is a promoter—
- (a) in relation to a notifiable proposal, if, in the course of a relevant [^{F5}business, the person (“P”)—
- (i) is to any extent responsible for the design of the proposed arrangements,
- (ii) makes a firm approach to another person (“C”) in relation to the notifiable proposal with a view to P making the notifiable proposal available for implementation by C or any other person, or
- (iii) makes] the notifiable proposal available for implementation by other persons, and
- (b) in relation to notifiable arrangements, if he is by virtue of paragraph (a)(ii) [^{F6}or (iii)] a promoter in relation to a notifiable proposal which is implemented by those arrangements or if, in the course of a relevant business, he is to any extent responsible for—
- (i) the design of the arrangements, or
- (ii) the organisation or management of the arrangements.

[^{F7}(1A) For the purposes of this Part a person is an introducer in relation to a notifiable proposal if the person makes a marketing contact with another person in relation to the notifiable proposal.]

- (2) In this section “relevant business” means any trade, profession or business which—
- (a) involves the provision to other persons of services relating to taxation, or
- (b) is carried on by a bank, as defined by [^{F8}section 1120 of the Corporation Tax Act 2010], or by a securities house, as defined by [^{F9}section 1009(3)] of that Act.
- (3) For the purposes of this section anything done by a company is to be taken to be done in the course of a relevant business if it is done for the purposes of a relevant business falling within subsection (2)(b) carried on by another company which is a member of the same group.
- (4) Section 170 of the Taxation of Chargeable Gains Act 1992 (c. 12) has effect for determining for the purposes of subsection (3) whether two companies are members of the same group, but as if in that section—
- (a) for each of the references to a 75 per cent subsidiary there were substituted a reference to a 51 per cent subsidiary, and

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(b) subsection (3)(b) and subsections (6) to (8) were omitted.

[^{F10}(4A) For the purposes of this Part a person makes a firm approach to another person in relation to a ^{F11}... proposal if the person makes a marketing contact with the other person in relation to the ^{F11}... proposal at a time when the proposed arrangements have been substantially designed.

(4B) For the purposes of this Part a person makes a marketing contact with another person in relation to a notifiable proposal if—

- (a) the person communicates information about the notifiable proposal to the other person,
- (b) the communication is made with a view to that other person, or any other person, entering into transactions forming part of the proposed arrangements, and
- (c) the information communicated includes an explanation of the advantage in relation to any tax that might be expected to be obtained from the proposed arrangements.

(4C) For the purposes of subsection (4A) proposed arrangements have been substantially designed at any time if by that time the nature of the transactions to form part of them has been sufficiently developed for it to be reasonable to believe that a person who wished to obtain the advantage mentioned in subsection (4B)(c) might enter into—

- (a) transactions of the nature developed, or
- (b) transactions not substantially different from transactions of that nature.]

(5) A person is not to be treated as a promoter [^{F12}or introducer] for the purposes of this Part by reason of anything done in prescribed circumstances.

[^{F13}(6) In the application of this Part to a proposal or arrangements which are not notifiable, a reference to a promoter [^{F14}or introducer] is a reference to a person who would be a promoter [^{F14}or introducer] under subsections (1) to (5) if the proposal or arrangements were notifiable.]

Textual Amendments

- F5** Words in s. 307(1)(a) substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(2\)](#); S.I. 2010/3019, art. 2
- F6** Words in s. 307(1)(b) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(3\)](#); S.I. 2010/3019, art. 2
- F7** S. 307(1A) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(4\)](#); S.I. 2010/3019, art. 2
- F8** Words in s. 307(2)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 429\(a\)](#) (with Sch. 2)
- F9** Words in s. 307(2)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 429\(b\)](#) (with Sch. 2)
- F10** S. 307(4A)-(4C) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(5\)](#); S.I. 2010/3019, art. 2
- F11** Word in s. 307(4A) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 3, 44](#)
- F12** Words in s. 307(5) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(6\)](#); S.I. 2010/3019, art. 2
- F13** S. 307(6) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. 108(3) (with s. 108(10))
- F14** Words in s. 307(6) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 2\(7\)](#); S.I. 2010/3019, art. 2

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Modifications etc. (not altering text)

C2 S. 307 applied (with modifications) (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 13 para. 6\(3\)](#)

Commencement Information

I2 S. 307 wholly in force at 1.8.2004; s. 307 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

308 Duties of promoter

- (1) [^{F15}A person who is a promoter in relation to a notifiable proposal] must, within the prescribed period after the relevant date, provide the Board with prescribed information relating to [^{F16}the] notifiable proposal.
- (2) In subsection (1) “the relevant date” means the [^{F17}earliest] of the following—
 - [^{F18}(za) the date on which the promoter first makes a firm approach to another person in relation to a notifiable proposal,]
 - (a) the date on which the promoter makes [^{F19}the] notifiable proposal available for implementation by any other person, or
 - (b) the date on which the promoter first becomes aware of any transaction forming part of notifiable arrangements implementing the notifiable proposal.
- (3) [^{F20}A person who is a promoter in relation to notifiable arrangements] must, within the prescribed period after the date on which he first becomes aware of any transaction forming part of [^{F21}the notifiable] arrangements, provide the Board with prescribed information relating to those arrangements, unless those arrangements implement a proposal in respect of which notice has been given under subsection (1).
- [^{F22}(4) Subsection (4A) applies where a person complies with subsection (1) in relation to a notifiable proposal for arrangements and another person is—
 - (a) also a promoter in relation to the notifiable proposal or is a promoter in relation to a notifiable proposal for arrangements which are substantially the same as the proposed arrangements (whether they relate to the same or different parties), or
 - (b) a promoter in relation to notifiable arrangements implementing the notifiable proposal or notifiable arrangements which are substantially the same as notifiable arrangements implementing the notifiable proposal (whether they relate to the same or different parties).
- (4A) Any duty of the other person under subsection (1) or (3) in relation to the notifiable proposal or notifiable arrangements is discharged if—
 - (a) the person who complied with subsection (1) has notified the identity and address of the other person to HMRC or the other person holds the reference number allocated to the proposed notifiable arrangements under section 311, and
 - (b) the other person holds the information provided to HMRC in compliance with subsection (1).
- (4B) Subsection (4C) applies where a person complies with subsection (3) in relation to notifiable arrangements and another person is—
 - (a) a promoter in relation to a notifiable proposal for arrangements which are substantially the same as the notifiable arrangements (whether they relate to the same or different parties), or

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- (b) also a promoter in relation to the notifiable arrangements or notifiable arrangements which are substantially the same (whether they relate to the same or different parties).
- (4C) Any duty of the other person under subsection (1) or (3) in relation to the notifiable proposal or notifiable arrangements is discharged if—
- (a) the person who complied with subsection (3) has notified the identity and address of the other person to HMRC or the other person holds the reference number allocated to the notifiable arrangements under section 311, and
- (b) the other person holds the information provided to HMRC in compliance with subsection (3).]
- (5) Where a person is a promoter in relation to two or more notifiable proposals or sets of notifiable arrangements which are substantially the same (whether they relate to the same parties or different parties), he need not provide information under subsection (1) or (3) if he has already provided information under either of those subsections in relation to any of the other proposals or arrangements.
- [^{F23}(6) The Treasury may by regulations provide for this section to apply with modifications in relation to proposals or arrangements that—
- (a) enable, or might be expected to enable, a person to obtain an advantage in relation to stamp duty land tax, and
- (b) are of a description specified in the regulations.]

Textual Amendments

- F15** Words in s. 308(1) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(2\)\(a\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F16** Word in s. 308(1) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(2\)\(b\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F17** Word in s. 308(2) substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 3\(2\)](#); S.I. 2010/3019, art. 2
- F18** S. 308(2)(za) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 3\(3\)](#); S.I. 2010/3019, art. 2
- F19** Word in s. 308(2)(a) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(3\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F20** Words in s. 308(3) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(4\)\(a\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F21** Words in s. 308(3) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(4\)\(b\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F22** S. 308(4)-(4C) substituted for s. 308(4) (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 2\(5\)](#); S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F23** S. 308(6) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [s. 215](#)

Modifications etc. (not altering text)

- C3** S. 308 applied (with modifications) (1.11.2012) by [The Stamp Duty Land Tax \(Avoidance Schemes\) \(Specified Proposals or Arrangements\) Regulations 2012 \(S.I. 2012/2396\)](#), regs. 1, 5, 6

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Commencement Information

- I3** S. 308 wholly in force at 1.8.2004; s. 308 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F24}308A Supplemental information

- (1) This section applies where—
 - (a) a promoter (P) has provided information in purported compliance with section 308(1) or (3), but
 - (b) HMRC believe that P has not provided all the prescribed information.
- (2) HMRC may apply to the [^{F25}tribunal] for an order requiring P to provide specified information about, or documents relating to, the notifiable proposal or arrangements.
- (3) The [^{F25}tribunal] may make an order under subsection (2) in respect of information or documents only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents—
 - (a) form part of the prescribed information, or
 - (b) will support or explain the prescribed information.
- (4) A requirement by virtue of subsection (2) shall be treated as part of P's duty under section 308(1) or (3).
- (5) In so far as P's duty under section 308(1) or (3) arises out of a requirement by virtue of subsection (2) above, the prescribed period shall begin after a date prescribed for the purpose.
- (6) In so far as P's duty under section 308(1) or (3) arises out of a requirement by virtue of subsection (2) above, the prescribed period—
 - (a) may be of a different length than the prescribed period for the purpose of other applications of section 308(1) or (3), and
 - (b) may be extended by HMRC by direction.]

Textual Amendments

- F24** S. 308A inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. 108(4) (with s. 108(10))
- F25** Word in s. 308A(2)(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 430](#)

309 Duty of person dealing with promoter outside United Kingdom

- (1) Any person (“the client”) who enters into any transaction forming part of any notifiable arrangements in relation to which—
 - (a) a promoter is resident outside the United Kingdom, and
 - (b) no promoter is resident in the United Kingdom,must, within the prescribed period after doing so, provide the Board with prescribed information relating to the notifiable arrangements.
- (2) Compliance with section 308(1) by any promoter in relation to the notifiable arrangements discharges the duty of the client under subsection (1).

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Commencement Information

- I4** S. 309 wholly in force at 1.8.2004; s. 309 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

310 Duty of parties to notifiable arrangements not involving promoter

Any person who enters into any transaction forming part of notifiable arrangements as respects which neither he nor any other person in the United Kingdom is liable to comply with section 308 (duties of promoter) or section 309 (duty of person dealing with promoter outside the United Kingdom) must at the prescribed time provide the Board with prescribed information relating to the notifiable arrangements.

Commencement Information

- I5** S. 310 wholly in force at 1.8.2004; s. 310 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F26}310A] Duty to provide further information requested by HMRC

- (1) This section applies where—
 - (a) a person has provided the prescribed information about notifiable proposals or arrangements in compliance with section 308, 309 or 310, or
 - (b) a person has provided information in purported compliance with section 309 or 310 but HMRC believe that the person has not provided all the prescribed information.
- (2) HMRC may require the person to provide—
 - (a) further specified information about the notifiable proposals or arrangements (in addition to the prescribed information under section 308, 309 or 310);
 - (b) documents relating to the notifiable proposals or arrangements.
- (3) Where HMRC impose a requirement on a person under this section, the person must comply with the requirement within—
 - (a) the period of 10 working days beginning with the day on which HMRC imposed the requirement, or
 - (b) such longer period as HMRC may direct.

Textual Amendments

- F26** Ss. 310A, 310B inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), s. 284(2) (with s. 284(11))

310B Failure to provide information under section 310A: application to the Tribunal

- (1) This section applies where HMRC—
 - (a) have required a person to provide information or documents under section 310A, but
 - (b) believe that the person has failed to provide the information or documents required.

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- (2) HMRC may apply to the tribunal for an order requiring the person to provide the information or documents required.
- (3) The tribunal may make an order under subsection (2) only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents will assist HMRC in considering the notifiable proposals or arrangements.
- (4) Where the tribunal makes an order under subsection (2), the person must comply with it within—
 - (a) the period of 10 working days beginning with the day on which the tribunal made the order, or
 - (b) such longer period as HMRC may direct.]

Textual Amendments

F26 Ss. 310A, 310B inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), s. 284\(2\)](#) (with [s. 284\(11\)](#))

[^{F27}310C Duty of promoters to provide updated information

- (1) This section applies where—
 - (a) information has been provided under section 308 about any notifiable arrangements, or proposed notifiable arrangements, to which a reference number is allocated under section 311, and
 - (b) after the provision of the information, there is a change in relation to the arrangements of a kind mentioned in subsection (2).
- (2) The changes referred to in subsection (1)(b) are—
 - (a) a change in the name by which the notifiable arrangements, or proposed notifiable arrangements, are known;
 - (b) a change in the name or address of any person who is a promoter in relation to the notifiable arrangements or, in the case of proposed notifiable arrangements, the notifiable proposal.
- (3) A person who is a promoter in relation to the notifiable arrangements or, in the case of proposed notifiable arrangements, the notifiable proposal must inform HMRC of the change mentioned in subsection (1)(b) within 30 days after it is made.
- (4) Subsections (5) and (6) apply for the purposes of subsection (3) where there is more than one person who is a promoter in relation to the notifiable arrangements or proposal.
- (5) If the change in question is a change in the name or address of a person who is a promoter in relation to the notifiable arrangements or proposal, it is the duty of that person to comply with subsection (3).
- (6) If a person provides information in compliance with subsection (3), the duty imposed by that subsection on any other person, so far as relating to the provision of that information, is discharged.]

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Textual Amendments

F27 S. 310C inserted (with application in accordance with Sch. 17 para. 19 of the amending Act) by Finance Act 2015 (c. 11), **Sch. 17 para. 1**

[^{F28} **310D** Notice of potential allocation of reference number: arrangements and proposals suspected of being notifiable

- (1) This section applies where—
 - (a) HMRC have become aware that—
 - (i) a transaction forming part of arrangements has been entered into,
 - (ii) a firm approach has been made to a person in relation to a proposal for arrangements, with a view to making the proposal available for implementation, or
 - (iii) a proposal for arrangements is made available for implementation, and
 - (b) HMRC have reasonable grounds for suspecting that the arrangements are notifiable, or the proposal is notifiable.
- (2) HMRC may issue a notice to a person explaining that, unless the person is able to satisfy HMRC, before the end of the notice period, that the arrangements are not notifiable or (as the case may be) the proposal is not notifiable, HMRC may allocate a reference number to the arrangements or (in the case of a proposal) the proposed arrangements.
- (3) But HMRC may not issue a notice under this section before the end of the period of 15 days beginning with the day on which they first become aware that the condition in paragraph (a)(i), (ii) or (iii) of subsection (1) is met.
- (4) A notice under this section must be issued to any person who, on the day the notice is issued, HMRC reasonably suspect to be a promoter in relation to the arrangements or proposal.
- (5) A notice under this section may be issued to any other person who HMRC reasonably suspect to be involved in the supply of the arrangements or proposed arrangements.]

Textual Amendments

F28 S. 310D inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 4, 44**

[^{F29} **311** Allocation of reference number to arrangements

- (1) This section applies in—
 - (a) a subsection (2) case, or
 - (b) a subsection (3) case.
- (2) A “subsection (2) case” is a case where a person complies, or purports to comply, with section 308(1) or (3), 309(1) or 310 in relation to a notifiable proposal or notifiable arrangements.

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- (3) A “subsection (3) case” is a case where—
- (a) notice in relation to arrangements or a proposal has been issued in accordance with section 310D (notice of potential allocation of reference number),
 - (b) the notice period has expired, and
 - (c) the person to whom the notice was given has failed to satisfy HMRC, before the expiry of the notice period, that the arrangements are not notifiable or (as the case may be) that the proposal is not notifiable.
- (4) “The notice period” means—
- (a) the period of 30 days beginning with the day on which the notice under section 310D is issued, or
 - (b) such longer period as HMRC may direct.
- (5) HMRC may allocate a reference number to the arrangements or, in the case of a proposal, the proposed arrangements, subject to subsection (6).
- (6) HMRC may not allocate a reference number to arrangements or proposed arrangements after the time limit for doing so.
- (7) The time limit for allocating a reference number is—
- (a) in a subsection (2) case, the end of the period of 90 days beginning with the compliance, or purported compliance, with section 308(1) or (3), 309(1) or 310, as the case may be;
 - (b) in a subsection (3) case, the end of the period of one year beginning with the day after the end of the notice period (see subsection (4)).
- (8) HMRC may at any time withdraw a reference number allocated to arrangements in a subsection (3) case.
- (9) The allocation of a reference number to arrangements or proposed arrangements is not to be regarded as constituting an indication by HMRC that the arrangements could as a matter of law result in the obtaining by any person of a tax advantage.]

Textual Amendments

F29 Ss. 311-311C substituted for s. 311 (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 5, 44](#)

Commencement Information

I6 S. 311 wholly in force at 1.8.2004; s. 311 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F29}311A Duty of HMRC to notify persons of reference number

- (1) If a reference number is allocated in a case within section 311(2), HMRC must notify the following of the number—
- (a) the person who has complied, or purported to comply, with section 308(1) or (3), 309(1) or 310, and
 - (b) where the person has complied, or purported to comply, with section 308(1) or (3), any other person—

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- (i) who is a promoter in relation to the proposal (or arrangements implementing it) or the arrangements (or a proposal implemented by them), and
 - (ii) whose identity and address have been notified to HMRC by the person who complied, or purported to comply, with section 308(1) or (3).
- (2) If a reference number is allocated in a case within section 311(3), HMRC must notify the following of the number—
- (a) any person who HMRC reasonably suspect to be, or to have been, a promoter in relation to the arrangements or the proposed arrangements, and
 - (b) any other person who HMRC reasonably suspect to be, or to have been, involved in the supply of the arrangements or the proposed arrangements.
- (3) The duty in subsection (2) applies irrespective of whether the notice under section 310D as a result of which the reference number was allocated has been issued to the person concerned.

Textual Amendments

F29 Ss. 311-311C substituted for s. 311 (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 5, 44](#)

311B Right of appeal: section 311(3) case

- (1) This section applies where HMRC have allocated a reference number to arrangements or proposed arrangements in a case within section 311(3).
- (2) A person who has been notified of the reference number may appeal to the tribunal against its allocation.
- (3) An appeal under this section may be brought only on the following grounds—
 - (a) that, in issuing the notice under section 310D as a result of which the reference number was allocated, HMRC did not act in accordance with that section;
 - (b) that, in allocating the reference number, HMRC did not act in accordance with section 311;
 - (c) that the arrangements are not in fact notifiable arrangements or, in the case of proposed arrangements, that the proposal for the arrangements is not in fact a notifiable proposal.
- (4) Notice of appeal under this section must be given to the tribunal in writing before the end of the period of 30 days beginning with the day on which the person is notified of the number by HMRC.
- (5) Notice may be given after that time if the tribunal give permission.
- (6) The notice of appeal must specify the grounds of appeal.
- (7) On an appeal under this section, the tribunal may affirm or cancel HMRC's decision.
- (8) If the tribunal cancel HMRC's decision, HMRC must withdraw the reference number.
- (9) Bringing an appeal under this section does not prevent—
 - (a) a power conferred by this Part from being exercised, or
 - (b) a duty imposed by this Part from continuing to apply.

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Textual Amendments

F29 Ss. 311-311C substituted for s. 311 (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 5, 44](#)

311C Duty to provide further information requested by HMRC: section 311(3) case

- (1) This section applies where HMRC have allocated a reference number to arrangements or proposed arrangements in a case within section 311(3).
- (2) HMRC may require a relevant person to provide—
 - (a) specified information about the arrangements or proposed arrangements;
 - (b) documents relating to the arrangements or proposed arrangements.
- (3) In subsection (2), “relevant person” means—
 - (a) any person who HMRC reasonably suspect to be, or to have been, a promoter in relation to the arrangements or the proposed arrangements;
 - (b) any other person who HMRC reasonably suspect to be, or to have been, involved in the supply of the arrangements or the proposed arrangements.
- (4) HMRC may require information or documents only if they have reasonable grounds for suspecting that the information or documents will assist them in considering the arrangements or proposed arrangements.
- (5) Where HMRC impose a requirement on a person under subsection (2), the person must comply with the requirement before the end of—
 - (a) the period of 10 working days beginning with the day on which HMRC imposed the requirement, or
 - (b) such longer period as HMRC may direct.]

Textual Amendments

F29 Ss. 311-311C substituted for s. 311 (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 5, 44](#)

[^{F30}312 Duty of promoter to notify client of number [^{F31}: section 311(2) case]

- (1) This section applies where a person who is a promoter in relation to notifiable arrangements is providing (or has provided) services to any person (“the client”) in connection with the notifiable arrangements.
- (2) The promoter must, within 30 days after the relevant date, provide the client with prescribed information relating to any reference number [^{F32}allocated in a case within section 311(2)] (or, if more than one, any [^{F33}one such reference number]) that has been notified to the promoter (whether by HMRC or any other person) in relation to—
 - (a) the notifiable arrangements, or
 - (b) any arrangements substantially the same as the notifiable arrangements (whether involving the same or different parties).
- (3) In subsection (2) “the relevant date” means the later of—

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- (a) the date on which the promoter becomes aware of any transaction which forms part of the notifiable arrangements, and
 - (b) the date on which the reference number is notified to the promoter.
- (4) But where the conditions in subsection (5) are met the duty imposed on the promoter under subsection (2) to provide the client with information in relation to notifiable arrangements is discharged.
- (5) Those conditions are that —
- (a) the promoter is also a promoter in relation to a notifiable proposal and provides services to the client in connection with them both,
 - (b) the notifiable proposal and the notifiable arrangements are substantially the same, and
 - (c) the promoter has provided to the client, in a form and manner specified by HMRC, prescribed information relating to the reference number that has been notified to the promoter in relation to the proposed notifiable arrangements.
- (6) HMRC may give notice that, in relation to notifiable arrangements specified in the notice, promoters are not under the duty under subsection (2) after the date specified in the notice.

Textual Amendments

- F30** Ss. 312, 312A substituted for s. 312 (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 4](#); [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F31** Words in s. 312 heading inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 6\(2\)](#), 44
- F32** Words in s. 312(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 6\(3\)\(a\)](#), 44
- F33** Words in s. 312(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 6\(3\)\(b\)](#), 44

[^{F34}~~312(2)~~ **Duty to notify client of reference number: section 311(3) case**

- (1) This section applies where a person is providing (or has provided) services to another person (“the client”) in connection with arrangements or proposed arrangements.
- (2) The person must, before the end of the period of 30 days beginning with the relevant date, provide the client with prescribed information relating to any reference number allocated in a case within section 311(3) (or, if more than one, any one such reference number) that has been notified to the person (whether by HMRC or any other person) in relation to—
 - (a) the arrangements or proposed arrangements, or
 - (b) any arrangements substantially the same as the arrangements or proposed arrangements (whether involving the same or different parties).
- (3) In subsection (2), “the relevant date” means the date on which the person has been notified of the reference number.
- (4) HMRC may give notice that, in relation to arrangements or proposed arrangements specified in the notice, no person is under the duty imposed by subsection (2) after the date specified in the notice.]

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Textual Amendments

- F30** Ss. 312, 312A substituted for s. 312 (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 4](#); [S.I. 2008/1935](#), art. 2(1) (with [art. 2\(2\)](#)); [S.I. 2010/409](#), art. 2
- F34** S. 312ZA inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 7, 44](#)

312A Duty of client to notify parties of number

- (1) This section applies where a person (a “client”) to whom a person who is a promoter in relation to notifiable arrangements or a notifiable proposal is providing (or has provided) services in connection with the notifiable arrangements or notifiable proposal receives prescribed information [^{F35}under section 312] relating to the reference number [^{F36}allocated to—
- (a) the notifiable arrangements or proposed notifiable arrangements, or
 - (b) any arrangements substantially the same as the notifiable arrangements or proposed notifiable arrangements.]
- [^{F37}(1A) This section also applies where a person (a “client”) to whom a person is providing (or has provided) services in connection with arrangements or proposed arrangements receives prescribed information under section 312ZA relating to the reference number allocated to—
- (a) the arrangements or proposed arrangements, or
 - (b) any arrangements substantially the same as the arrangements or proposed arrangements.]
- (2) The client must, within the prescribed period, provide prescribed information relating to the reference number to any other person—
- (a) who the client might reasonably be expected to know is or is likely to be a party to the arrangements or proposed arrangements, and
 - (b) who might reasonably be expected to gain a tax advantage in relation to any relevant tax by reason of the arrangements or proposed arrangements.
- [^{F38}(2A) Where the client—
- (a) is an employer, and
 - (b) by reason of the arrangements or proposed arrangements, receives or might reasonably be expected to receive an advantage, in relation to any relevant tax, in relation to the employment of one or more of the client's employees,
- the client must, within the prescribed period, provide to each of the client's relevant employees prescribed information relating to the reference number.]
- [^{F39}(3) For the purposes of this section—
- (a) a tax is a “relevant tax”, in relation to arrangements or arrangements proposed in a proposal of any description, if it is prescribed in relation to arrangements or proposals of that description by regulations under section 306;
 - (b) “relevant employee” means an employee in relation to whose employment the client receives or might reasonably be expected to receive the advantage mentioned in subsection (2A);
 - (c) “employee” includes a former employee;

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- (d) a reference to employment includes holding an office (and references to “employee” and “employer” are to be construed accordingly).]
- (4) HMRC may give notice that, in relation to [^{F40}arrangements or a proposal] specified in the notice, persons are not under [^{F41}one or both of the duties under this section] after the date specified in the notice.
- (5) The duty under subsection (2) [^{F42}or (2A)] does not apply in prescribed circumstances.]

Textual Amendments

- F30** Ss. 312, 312A substituted for s. 312 (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by Finance Act 2008 (c. 9), s. 116(2), **Sch. 38 para. 4**; S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F35** Words in s. 312A(1) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 8(2)(a), 44**
- F36** Words in s. 312A(1) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 8(2)(b), 44**
- F37** S. 312A(1A) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 8(3), 44**
- F38** S. 312A(2A) inserted (26.3.2015) by Finance Act 2015 (c. 11), **Sch. 17 para. 5(2)**
- F39** S. 312A(3) substituted (26.3.2015) by Finance Act 2015 (c. 11), **Sch. 17 para. 5(3)**
- F40** Words in s. 312A(4) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 8(4), 44**
- F41** Words in s. 312A(4) substituted (with application in accordance with Sch. 15 para. 20 of the amending Act) by Finance Act 2015 (c. 11), **Sch. 17 para. 5(4)**
- F42** Words in s. 312A(5) inserted (26.3.2015) by Finance Act 2015 (c. 11), **Sch. 17 para. 5(5)**

[^{F43}312B Duty of client to provide information ^{F44}...

- [^{F45}(1) This section applies where a person (“the client”) has been provided with information under section 312(2) or 312ZA(2) (prescribed information about reference number).]
- (2) The client must, within the prescribed period, provide the [^{F46}person who provided the information] with prescribed information relating to the client.
- (3) The duty under subsection (2) is subject to any exceptions that may be prescribed.]

Textual Amendments

- F43** S. 312B inserted (17.7.2013) by Finance Act 2013 (c. 29), **s. 223(2)**
- F44** Words in s. 312B heading omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 31 paras. 9(2), 44**
- F45** S. 312B(1) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 9(3), 44**
- F46** Words in s. 312B(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 9(4), 44**

313 [^{F47}Duty of parties to notify HMRC of reference number etc]

- (1) Any person who is a party to any ^{F48}... arrangements must provide the Board with prescribed information relating to—

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- (a) any reference number notified to him ^{F49}..., and
 - (b) the time when he obtains or expects to obtain by virtue of the arrangements an advantage in relation to any relevant tax.
- (2) For the purposes of subsection (1) a tax is a “relevant tax” in relation to [^{F50}arrangements of any description] if it is prescribed in relation to arrangements of that description by regulations under section 306.
- (3) Regulations [^{F51}made by HMRC] may—
- (a) in prescribed cases, require the [^{F52}information prescribed under subsection (1)] to be included in any return or account which the person is required by or under any enactment to deliver to the Board, and
 - (b) in prescribed cases, require the [^{F53}information prescribed under subsection (1) and such other information as is prescribed] to be provided separately to the Board at the prescribed time or times.
- (4) A person is not liable to a penalty under—
- [^{F54}(a) any provision relating to incorrect or uncorrected returns made under section 98 of the Finance Act 1986 (administration of stamp duty reserve tax),
 - (b) Schedule 24 to the Finance Act 2007 (penalties for errors), or
 - (c) any other prescribed provision,]
- by reason of any failure to include in any return or account any reference number or other information required by virtue of subsection (3)(a) (but see section 98C of the Taxes Management Act 1970 for the penalty for failure to comply with this section).
- [^{F55}(5) HMRC may give notice that, in relation to ^{F56}... arrangements specified in the notice, persons are not under the duty under subsection (1) after the date specified in the notice.]
- [^{F57}(6) The duty under subsection (1) does not apply in prescribed circumstances.]

Textual Amendments

- F47** S. 313 heading substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 10(2)**, 44
- F48** Word in s. 313(1) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 10(3)**, 44
- F49** Words in s. 313(1)(a) omitted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 5(2)**; S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F50** Words in s. 313(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 10(4)**, 44
- F51** Words in s. 313(3) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 5(3)(a)**; S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F52** Words in s. 313(3)(a) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 5(3)(b)**; S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2
- F53** Words in s. 313(3)(b) substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), **Sch. 38 para. 5(3)(c)**; S.I. 2008/1935, art. 2(1) (with art. 2(2)); S.I. 2010/409, art. 2

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- F54** S. 313(4)(a)-(c) substituted for s. 313(4)(a)-(g) (1.4.2009) by [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\)](#), art. 1(1), [Sch. 1 para. 26](#)
- F55** S. 313(5) inserted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 5\(4\)](#); [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F56** Word in s. 313(5) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 10\(5\), 44](#)
- F57** S. 313(6) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 6](#)

Commencement Information

- I7** S. 313 wholly in force at 1.8.2004; s. 313 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F58}313ZDuty to provide details of clients

(1) This section applies where a person who is a promoter in relation to notifiable arrangements is providing (or has provided) services to any person (“the client”) in connection with the notifiable arrangements and either—

- [^{F59}(a) the promoter is subject to the requirement under section 312(2) to provide to the client prescribed information relating to the reference number allocated to—
- (i) the arrangements, or
 - (ii) any arrangements substantially the same as the arrangements, or
- (b) the promoter has failed to comply with section 308(1) or (3) in relation to the notifiable arrangements (or the notifiable proposal for them) but would be subject to that requirement if a reference number had been allocated to—
- (i) the notifiable arrangements, or
 - (ii) any arrangements substantially the same as the arrangements].

[This section also applies where—

- ^{F60}(1A) (a) a person (“the provider”) is providing (or has provided) services to another person (“the client”) in connection with arrangements or proposed arrangements, and
- (b) the provider is subject to the requirement under section 312ZA(2) to provide to the client prescribed information relating to the reference number allocated to—
- (i) the arrangements or proposed arrangements, or
 - (ii) any arrangements substantially the same as the arrangements or proposed arrangements.]

^{F61}(2)

(3) The promoter [^{F62}or (as the case may be) provider] must, within the prescribed period after the end of the relevant period, provide HMRC with prescribed information in relation to the client.

[^{F63}(4) In subsection (3) “the relevant period” means—

- (a) in a case within subsection (1), such period as is prescribed and is a period during which the promoter is or would be subject to the requirement mentioned in that subsection;

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- (b) in a case within subsection (1A), such period as is prescribed and is a period during which the provider is or would be subject to the requirement mentioned in that subsection.]
- (5) The promoter need not comply with subsection (3) in relation to any notifiable arrangements at any time after HMRC have given notice under section 312(6) in relation to the notifiable arrangements.]

[^{F64}(6) The provider need not comply with subsection (3) in relation to any arrangements at any time after HMRC have given notice under section 312ZA(4) in relation to the arrangements.]

Textual Amendments

- F58** S. 313ZA inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 6](#); [S.I. 2010/3019, art. 2](#)
- F59** S. 313ZA(1)(a)(b) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(2\)](#), 44
- F60** S. 313ZA(1A) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(3\)](#), 44
- F61** S. 313ZA(2) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(4\)](#), 44
- F62** Words in s. 313ZA(3) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(5\)](#), 44
- F63** S. 313ZA(4) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(6\)](#), 44
- F64** S. 313ZA(6) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 11\(7\)](#), 44

[^{F65}313ZB] Enquiry following disclosure of client details

- (1) This section applies where—
- [^{F66}(a) a person (“the service provider”) is providing or has provided services to another person (“the client”) in connection with arrangements or proposed arrangements,
- (aa) the service provider has provided HMRC with information in relation to the client under section 313ZA(3), and]
- (b) HMRC suspect that a person other than the client is or is likely to be a party to the arrangements.
- (2) HMRC may by written notice require the [^{F67}service provider] to provide prescribed information in relation to any person other than the client who the [^{F67}service provider] might reasonably be expected to know is or is likely to be a party to the arrangements.
- (3) The [^{F68}service provider] must comply with a requirement under or by virtue of subsection (2) within—
- (a) the prescribed period, or
- (b) such longer period as HMRC may direct.]

Textual Amendments

- F65** S. 313ZB inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 223\(3\)](#)

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- F66** S. 313ZB(1)(a)(aa) substituted for s. 313ZB(1)(a) (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 12\(2\)](#), 44
- F67** Words in s. 313ZB(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 12\(3\)](#), 44
- F68** Words in s. 313ZB(3) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 12\(4\)](#), 44

[^{F69}313ZDuty of employer to notify HMRC of details of employees etc

(1) This section applies if conditions A, B and C are met.

[^{F70}(2) Condition A is that—

- (a) a person who is a promoter in relation to notifiable arrangements or a notifiable proposal is providing (or has provided) services in connection with the arrangements or proposal to a person (“the client”), or
- (b) a person is providing (or has provided) services in connection with arrangements or a proposal to a person (“the client”).]

(3) Condition B is that the client receives information under section 312(2) [^{F71}or 312ZA(2)] or as mentioned in section 312(5).

(4) Condition C is that the client is an employer in circumstances where, as a result of the ^{F72}... arrangement or proposed ^{F72}... arrangement—

- (a) one or more of the client's employees receive, or might reasonably be expected to receive, in relation to their employment, an advantage in relation to any relevant tax, or
- (b) the client receives or might reasonably be expected to receive such an advantage in relation to the employment of one or more of the client's employees.

(5) Where an employee is within subsection (4)(a), or is an employee mentioned in subsection (4)(b), the client must provide HMRC with prescribed information relating to the employee at the prescribed time or times.

(6) The client need not comply with subsection (5) in relation to any ^{F73}... arrangements at any time after HMRC have given notice under section 312(6) [^{F74}, 312ZA(4)] or 313(5) in relation to the ^{F73}... arrangements.

(7) The duty under subsection (5) does not apply in prescribed circumstances.

(8) Section 312A(3) applies for the purposes of this section as it applies for the purposes of that section.]

Textual Amendments

- F69** S. 313ZC inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 9](#)
- F70** S. 313ZC(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(2\)](#), 44
- F71** Words in s. 313ZC(3) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(3\)](#), 44
- F72** Word in s. 313ZC(4) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(4\)](#), 44

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- F73** Word in s. 313ZC(6) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(5\)\(a\)](#), 44
- F74** Word in s. 313ZC(6) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(5\)\(b\)](#), 44

[^{F75}313A Pre-disclosure enquiry

- (1) Where HMRC suspect that a person (P) is the promoter [^{F76}or introducer of a proposal, or the promoter of arrangements,] which may be notifiable, they may by written notice require P to state—
 - (a) whether in P's opinion the proposal or arrangements are notifiable by P, and
 - (b) if not, the reasons for P's opinion.
- (2) A notice must specify the proposal or arrangements to which it relates.
- (3) For the purpose of subsection (1)(b)—
 - (a) it is not sufficient to refer to the fact that a lawyer or other professional has given an opinion,
 - (b) the reasons must show, by reference to this Part and regulations under it, why P thinks the proposal or arrangements are not notifiable by P, and
 - (c) in particular, if P asserts that the arrangements do not fall within any description prescribed under section 306(1)(a), the reasons must provide sufficient information to enable HMRC to confirm the assertion.
- (4) P must comply with a requirement under or by virtue of subsection (1) within—
 - (a) the prescribed period, or
 - (b) such longer period as HMRC may direct.

Textual Amendments

- F75** Ss. 313A, 313B inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 108\(5\)](#) (with [s. 108\(10\)](#))
- F76** Words in s. 313A(1) substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 4](#); [S.I. 2010/3019](#), [art. 2](#)

313B Reasons for non-disclosure: supporting information

- (1) Where HMRC receive from a person (P) a statement of reasons why a proposal or arrangements are not notifiable by P, HMRC may apply to the [^{F77}tribunal] for an order requiring P to provide specified information or documents in support of the reasons.
- (2) P must comply with a requirement under or by virtue of subsection (1) within—
 - (a) the prescribed period, or
 - (b) such longer period as HMRC may direct.
- (3) The power under subsection (1)—
 - (a) may be exercised more than once, and
 - (b) applies whether or not the statement of reasons was received under section 313A(1)(b).]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F75** Ss. 313A, 313B inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 108(5)** (with s. 108(10))
F77 Word in s. 313B(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 431**

[^{F78}313C][^{F79}Provision of information to HMRC by introducers]

- [^{F80}(1) This section applies where HMRC suspect—
- (a) that a person (“P”) is an introducer in relation to a proposal, and
 - (b) that the proposal may be notifiable.
- (1A) HMRC may by written notice require P to provide HMRC with one or both of the following—
- (a) prescribed information in relation to each person who has provided P with any information relating to the proposal;
 - (b) prescribed information in relation to each person with whom P has made a marketing contact in relation to the proposal.]
- (2) A notice must specify the proposal to which it relates.
- (3) P must comply with a requirement under [^{F81}subsection (1A)] within—
- (a) the prescribed period, or
 - (b) such longer period as HMRC may direct.]

Textual Amendments

- F78** S. 313C inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), **Sch. 17 para. 9**; S.I. 2010/3019, art. 2
F79 S. 313C heading substituted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 12(4)**
F80 S. 313C(1)(1A) substituted for s. 313C(1) (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 12(2)**
F81 Words in s. 313C(3) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 17 para. 12(3)**

314 Legal professional privilege

- (1) Nothing in this Part requires any person to disclose to the Board any privileged information.
- (2) In this Part “privileged information” means information with respect to which a claim to legal professional privilege, or, in Scotland, to confidentiality of communications, could be maintained in legal proceedings.

Commencement Information

- I8** S. 314 wholly in force at 1.8.2004; s. 314 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F82}314AOrder to disclose

- (1) HMRC may apply to the [^{F83}tribunal] for an order that—

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- (a) a proposal is notifiable, or
 - (b) arrangements are notifiable.
- (2) An application must specify—
- (a) the proposal or arrangements in respect of which the order is sought, and
 - (b) the promoter.
- (3) On an application the [^{F84}tribunal] may make the order only if satisfied that section 306(1)(a) to (c) applies to the relevant arrangements.]

Textual Amendments

- F82** S. 314A inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 108\(6\)](#) (with [s. 108\(10\)](#))
- F83** Word in s. 314A(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 432](#)
- F84** Word in s. 314A(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 432](#)

315 Penalties

- (1) After section 98B of the Taxes Management Act 1970 insert—

“98C Notification under Part 7 of Finance Act 2004

- (1) A person who fails to comply with any of the provisions of Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) mentioned in subsection (2) below shall be liable—
- (a) to a penalty not exceeding £5,000, and
 - (b) if the failure continues after a penalty is imposed under paragraph (a) above, to a further penalty or penalties not exceeding £600 for each day on which the failure continues after the day on which the penalty under paragraph (a) was imposed (but excluding any day for which a penalty under this paragraph has already been imposed).
- (2) Those provisions are—
- (a) section 308(1) and (3) (duty of promoter in relation to notifiable proposals and notifiable arrangements),
 - (b) section 309(1) (duty of person dealing with promoter outside United Kingdom),
 - (c) section 310 (duty of parties to notifiable arrangements not involving promoter), or
 - (d) section 312(1) (duty of promoter to notify client of reference number).
- (3) A person who fails to comply with section 313(1) of the Finance Act 2004 (duties of parties to notifiable arrangements to notify Board of reference number, etc.) shall be liable to a penalty of the relevant sum.
- (4) In subsection (3) above “the relevant sum” means—
- (a) in relation to a person not falling within paragraph (b) or (c) below, £100 in respect of each scheme to which the failure relates,

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- (b) in relation to a person who has previously failed to comply with section 313(1) on one (and only one) occasion during the period of 36 months ending with the date on which the current failure to comply with that provision began, £500 in respect of each scheme to which the current failure relates (whether or not the same as the scheme to which the previous failure relates), or
 - (c) in relation to a person who has previously failed to comply with section 313(1) on two or more occasions during the period of 36 months ending with the date on which the current failure to comply with that provision began, £1,000 in respect of each scheme to which the current failure relates (whether or not the same as the schemes to which any of the previous failures relates).
- (5) In subsection (4) above “scheme” means any notifiable arrangements within the meaning of Part 7 of the Finance Act 2004.”
- (2) In section 100 of that Act (determination of penalties by officer of Board) at the end of subsection (2) (penalties to which subsection (1) of the section does not apply) insert “, or
- (f) section 98C(1)(a) above.”
- (3) In section 100C of that Act (penalty proceedings before Commissioners) after subsection (1) insert—
- “(1A) In its application to a penalty under section 98C(1)(a) above, subsection (1) above has effect with the omission of the words “General or”.”

Commencement Information

I9 S. 315 wholly in force at 1.8.2004; s. 315 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

[^{F85}316 Information to be provided in form and manner specified by HMRC

- (1) HMRC may specify the form and manner in which information required to be provided by any of the information provisions must be provided if the provision is to be complied with.
- (2) The “information provisions” are sections 308(1) and (3), 309(1), 310, [^{F86}310A,][^{F87}310C,][^{F88}311C,] 312(2), [^{F89}312ZA(2),] 312A(2) [^{F90}and (2A)][^{F91}, 313(1) and (3)][^{F92}, 313ZA(3) and 313ZC(5)] .]

Textual Amendments

- F85** S. 316 substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 6](#); [S.I. 2008/1935](#), art. 2(1) (with art. 2(2)); [S.I. 2010/409](#), art. 2
- F86** Word in s. 316(2) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), s. 284(3)
- F87** Word in s. 316(2) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 2](#)
- F88** Word in s. 316(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 14\(a\)](#), 44
- F89** Word in s. 316(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 14\(b\)](#), 44

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- F90** Words in s. 316(2) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 7](#)
- F91** Words in s. 316 substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 7](#); [S.I. 2010/3019](#), [art. 2](#)
- F92** Words in s. 316(2) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 10](#)

[^{F93}316A Duty to provide additional information

- (1) This section applies where a person is required to provide information under section 312(2) [^{F94}, 312ZA(2)] or 312A(2) or (2A).
- (2) HMRC may specify additional information which must be provided by that person to the recipients under section 312(2) [^{F95}, 312ZA(2)] or 312A(2) or (2A) at the same time as the information referred to in subsection (1).
- (3) HMRC may specify the form and manner in which the additional information is to be provided.
- (4) For the purposes of this section “additional information” means information supplied by HMRC which relates to notifiable proposals or notifiable arrangements in general.]

Textual Amendments

- F93** S. 316A inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 14](#)
- F94** Word in s. 316A(1) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 15, 44](#)
- F95** Word in s. 316A(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 15, 44](#)

[^{F96}316B Confidentiality

No duty of confidentiality or other restriction on disclosure (however imposed) prevents the voluntary disclosure by any person to HMRC of information or documents which the person has reasonable grounds for suspecting will assist HMRC in determining whether there has been a breach of any requirement imposed by or under this Part.]

Textual Amendments

- F96** S. 316B inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 16](#)

[^{F97}316C Publication by HMRC

- [^{F98}(1) HMRC may publish information about—
- (a) any arrangements, or proposed arrangements, to which a reference number is allocated under section 311;
 - (b) where the reference number is allocated in a case within section 311(2), any person who is a promoter in relation to the arrangements or, in the case of proposed arrangements, the proposal;
 - (c) where the reference number is allocated in a case within section 311(3), any person who is or has been—

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- (i) a promoter in relation to the arrangements or proposed arrangements, or
 - (ii) otherwise involved in the supply of the arrangements or proposed arrangements.]
- (2) The information that may be published is (subject to subsection (4))—
 - (a) any information relating to arrangements within subsection (1)(a), or a person within subsection (1)(b) [^{F99}or (c)], that is prescribed information for the purposes of section [^{F100}any provision of this Part];
 - [^{F101}(b) any ruling of a court or tribunal relating to—
 - (i) arrangements within subsection (1)(a);
 - (ii) a person within subsection (1)(b), in that person's capacity as a promoter;
 - (iii) a person within subsection (1)(c), in that person's capacity as a promoter or a person otherwise involved in the supply of arrangements or proposed arrangements;]
 - (c) the number of persons in any period who enter into transactions forming part of [^{F102}... arrangements within subsection (1)(a);
 - (d) whether arrangements within subsection (1)(a) are APN relevant (see subsection (7));
 - (e) any other information that HMRC considers it appropriate to publish for the purpose of identifying arrangements within subsection (1)(a) or a person within subsection (1)(b) [^{F103}or (c)].
- (3) The information may be published in any manner that HMRC considers appropriate.
- (4) No information may be published under this section that identifies a person who enters into a transaction forming part of [^{F104}... arrangements within subsection (1)(a).
- [No information may be published under this section in respect of a person involved
- [^{F105}(4A) in the supply of arrangements or proposed arrangements where there are reasonable grounds for believing that the person's involvement is limited to activities subject to legal professional privilege.]
- (5) But where a person [^{F106}within subsection (1)(b) or (c)] is also a person mentioned in subsection (4), nothing in subsection (4) is to be taken as preventing the publication under this section of information so far as relating to the person's activities [^{F107}as a promoter or a person involved in the supply of arrangements or proposed arrangements].
- (6) Before publishing any information under this section that identifies a person as [^{F108}a person within subsection (1)(b) or (c)], HMRC must—
 - (a) inform the person that they are considering doing so, and
 - (b) give the person reasonable opportunity to make representations about whether it should be published.
- [Where the reference number is allocated in a case within section 311(3)—
- [^{F109}(6A) (a) information that identifies a person within subsection (1)(c) may not be published for the first time after the end of the period of one year beginning with the day on which the reference number is allocated;
- (b) no information that identifies a person within subsection (1)(c) may be published (or continue to be published) after the end of the period of one year beginning with the day on which it is first published.

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- (6B) In determining a period of one year for the purposes of subsection (6A)(a) or (b), no account is to be taken of any period during which HMRC are prohibited from publishing the information because of proceedings before a court or tribunal.]
- (7) Arrangements are “APN relevant” for the purposes of subsection (2)(d) if HMRC has indicated in a publication that it may exercise (or has exercised) its power under section 219 of the Finance Act 2014 (accelerated payment notices) by virtue of the arrangements being DOTAS arrangements within the meaning of that section.

Textual Amendments

- F97** Ss. 316C, 316D inserted (with application in accordance with Sch. 17 para. 21 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 17](#)
- F98** S. 316C(1) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(2\)](#), 44
- F99** Words in s. 316C(2)(a) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(3\)\(a\)\(i\)](#), 44
- F100** Words in s. 316C(2)(a) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(3\)\(a\)\(ii\)](#), 44
- F101** S. 316C(2)(b) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(3\)\(b\)](#), 44
- F102** Word in s. 316C(2)(c) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(3\)\(c\)](#), 44
- F103** Words in s. 316C(2)(e) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(3\)\(d\)](#), 44
- F104** Word in s. 316C(4) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(4\)](#), 44
- F105** S. 316C(4A) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(5\)](#), 44
- F106** Words in s. 316C(5) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(6\)\(a\)](#), 44
- F107** Words in s. 316C(5) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(6\)\(b\)](#), 44
- F108** Words in s. 316C(6) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(7\)](#), 44
- F109** S. 316C(6A)(6B) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 16\(8\)](#), 44

316D Section 316C: subsequent judicial rulings

- (1) This section applies if—
- information about ^{F110}... arrangements, or proposed ^{F110}... arrangements, is published under section 316C,
 - at any time after the information is published, a ruling of a court or tribunal is made in relation to tax arrangements, and
 - HMRC is of the opinion that the ruling is relevant to the arrangements mentioned in paragraph (a).
- (2) A ruling is “relevant” to the arrangements if—

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- (a) the principles laid down, or reasoning given, in the ruling would, if applied to the arrangements, allow the purported advantage arising from the arrangements in relation to tax, and
 - (b) the ruling is final.
- (3) HMRC must publish information about the ruling.
- (4) The information must be published in the same manner as HMRC published the information mentioned in subsection (1)(a) (and may also be published in any other manner that HMRC considers appropriate).
- (5) A ruling is “final” if it is—
- (a) a ruling of the Supreme Court, or
 - (b) a ruling of any other court or tribunal in circumstances where—
 - (i) no appeal may be made against the ruling,
 - (ii) if an appeal may be made against the ruling with permission, the time limit for applications has expired and either no application has been made or permission has been refused,
 - (iii) if such permission to appeal against the ruling has been granted or is not required, no appeal has been made within the time limit for appeals, or
 - (iv) if an appeal was made, it was abandoned or otherwise disposed of before it was determined by the court or tribunal to which it was addressed.
- (6) Where a ruling is final by virtue of sub-paragraph (ii), (iii) or (iv) of subsection (5) (b), the ruling is to be treated as made at the time when the sub-paragraph in question is first satisfied.
- (7) In this section “tax arrangements” means arrangements in respect of which it would be reasonable to conclude (having regard to all the circumstances) that the obtaining of an advantage in relation to tax was the main purpose, or one of the main purposes.]

Textual Amendments

F97 Ss. 316C, 316D inserted (with application in accordance with Sch. 17 para. 21 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 17](#)

F110 Word in s. 316D(1)(a) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 17, 44](#)

317 Regulations under Part 7

- (1) Any power of the Treasury or the Board to make regulations under this Part is exercisable by statutory instrument.
- (2) Regulations made by the Treasury or the Board under this Part may [^{F111}make different provision for different cases and may] contain transitional provisions and savings.
- (3) A statutory instrument containing regulations made by the Treasury or the Board under any provision of this Part is subject to annulment in pursuance of a resolution of the House of Commons.

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Textual Amendments

F111 Words in s. 317(2) inserted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 8](#); S.I. 2010/3019, art. 2

F112 317A Special Commissioners: procedure

Textual Amendments

F112 S. 317A omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 433](#)

318 Interpretation of Part 7

(1) In this Part—

“advantage”, in relation to any tax, means—

- (a) relief or increased relief from, or repayment or increased repayment of, that tax, or the avoidance or reduction of a charge to that tax or an assessment to that tax or the avoidance of a possible assessment to that tax,
- (b) the deferral of any payment of tax or the advancement of any repayment of tax, or
- (c) the avoidance of any obligation to deduct or account for any tax;

[^{F113}“company” has the meaning given by section 1121 of the Corporation Tax Act 2010;]

“corporation tax” includes any amount which, by virtue of any of the provisions mentioned in paragraph 1 of Schedule 18 to the Finance Act 1998 (c. 36) (company tax returns, assessments and related matters) is assessable and chargeable as if it were corporation tax;

[^{F114}“HMRC” means the Commissioners for Her Majesty's Revenue and Customs;]

[^{F115}“introducer”, in relation to a notifiable proposal, has the meaning given by section 307;

“make a firm approach” has the meaning given by section 307(4A);

“make a marketing contact” has the meaning given by section 307(4B);]

“notifiable arrangements” has the meaning given by section 306(1);

“notifiable proposal” has the meaning given by section 306(2);

“prescribed”, except in section 306, means prescribed by regulations made by the Board;

“promoter”, in relation to notifiable arrangements or a notifiable proposal, has the meaning given by section 307;

[^{F116}“reference number” means a reference number allocated under section 311;]

^{F117}

“tax” means—

- (a) income tax,

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- (b) capital gains tax,
 - (c) corporation tax,
 - (d) petroleum revenue tax,
 - (da) [^{F118}apprenticeship levy,]
 - (e) inheritance tax,
 - (f) stamp duty land tax, ^{F119} ...
 - (g) stamp duty reserve tax^{F120}, or
 - (h) annual tax on enveloped dwellings].
- [^{F121}“trade” includes every venture in the nature of trade.]
- [^{F122}“tribunal” means the First-tier tribunal, or where determined by or under Tribunal Procedure Rules, the Upper Tribunal.]
- [^{F123}“working day” means a day which is not a Saturday or a Sunday, Christmas Day, Good Friday or a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom.]

^{F124}(2)

Textual Amendments

- F113** Words in s. 318(1) inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 302(2)(a)** (with Sch. 9 paras. 1-9, 22)
- F114** Words in s. 318(1) inserted (19.7.2007) by Finance Act 2007 (c. 11), **s. 108(8)(a)** (with s. 108(10))
- F115** Words in s. 318(1) inserted (1.1.2011) by Finance Act 2010 (c. 13), **Sch. 17 para. 5**; S.I. 2010/3019, art. 2
- F116** Words in s. 318(1) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 18, 44**
- F117** Words in s. 318(1) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 434(2)**
- F118** Words in s. 318(1) inserted (15.9.2016) by Finance Act 2016 (c. 24), **s. 104(1)** (with s. 117)
- F119** Words in s. 318(1) omitted (17.7.2013) by virtue of Finance Act 2013 (c. 29), **Sch. 35 para. 2(a)**
- F120** Words in s. 318(1) inserted (17.7.2013) by Finance Act 2013 (c. 29), **Sch. 35 para. 2(b)**
- F121** Words in s. 318(1) inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 302(2)(b)** (with Sch. 9 paras. 1-9, 22)
- F122** Words in s. 318(1) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 434(3)**
- F123** Words in s. 318(1) inserted (17.7.2014) by Finance Act 2014 (c. 26), **s. 284(4)**
- F124** S. 318(2) repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 302(3), **Sch. 10 Pt. 13** (with Sch. 9 paras. 1-9, 22)

319 Part 7: commencement and savings

- (1) The following provisions of this Part come into force on the passing of this Act—
sections 306 to 315, so far as is necessary for enabling the making of any regulations for which they provide, and
sections 317 and 318 and this section.

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- (2) Except as provided by subsection (1), the provisions of this Part come into force on 1st August 2004.
- (3) Section 308 does not apply to a promoter in the case of—
 - (a) any notifiable proposal as respects which the relevant date, as defined by subsection (2) of that section, fell before 18th March 2004,
 - (b) any notifiable arrangements which implement such a proposal, or
 - (c) any notifiable arrangements which include any transaction entered into before 18th March 2004.
- (4) Sections 309 and 310 do not apply in relation to notifiable arrangements which include any transaction entered into before 23rd April 2004.
- (5) Section 313 does not apply in relation to any notifiable arrangements in respect of which, by virtue of subsection (3) or (4), none of the duties imposed by sections 308 to 310 arises.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)