



# Finance Act 2004

## 2004 CHAPTER 12

### PART 7

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

##### **[<sup>F1</sup>306A Doubt as to notifiability**

- (1) HMRC may apply to the [<sup>F2</sup>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 [<sup>F3</sup>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.

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- (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).
- (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

- F1** S. 306A inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **s. 108(2)** (with s. 108(10))
- F2** 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**
- F3** 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**

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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\(2\)](#)