
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. 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](#)

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 12

GENERAL

Consequential amendments

- 58 In section 103ZA of TMA 1970 (disapplication of sections 100 to 103 of that Act in the case of certain penalties)—
- (a) omit “or” at the end of paragraph (i), and
 - (b) after paragraph (j) insert “or
 - (k) paragraph 1 or 45 of Schedule 16 to the Finance (No. 2) Act 2017 (enablers of defeated tax avoidance etc).”
- 59 In section 54 of ITTOIA 2005 (no deduction allowed for certain penalties etc) at the end of the table in subsection (2) insert—
-
- “Penalty under Schedule 16 to Various taxes”
F(No. 2)A 2017
- 60 In section 1303 of CTA 2009 (no deduction allowed for certain penalties etc) at the end of the table in subsection (2) insert—
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- “Penalty under Schedule 16 to Various taxes”
F(No. 2)A 2017
- 61 In Schedule 34 to FA 2014 (promoters of tax avoidance schemes: threshold conditions), in paragraph 7—
- (a) in paragraph (a), for the words after “promoter” substitute “—
 - (i) have been referred to the GAAR Advisory Panel under Schedule 43 to FA 2013 (referrals of single schemes),
 - (ii) are in a pool in respect of which a referral has been made to that Panel under Schedule 43B to that Act (generic referrals), or
 - (iii) have been referred to that Panel under paragraph 26 of Schedule 16 to F(No. 2)A 2017 (referrals in relation to penalties for enablers of defeated tax avoidance),”;
 - (b) in paragraph (b), for the words after “referral” substitute “under (as the case may be)—

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- (i) paragraph 11(3)(b) of Schedule 43 to FA 2013,
- (ii) paragraph 6(4)(b) of Schedule 43B to that Act, or
- (iii) paragraph 34(3)(b) of Schedule 16 to F(No. 2)A 2017,

(opinion of sub-panel of GAAR Advisory Panel that arrangements are not reasonable), and ”.

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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):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)