

Changes to legislation: Finance Act 2014, Cross Heading: Relevant bodies controlled etc by other persons treated as meeting section 237A condition is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 34A

PROMOTERS OF TAX AVOIDANCE SCHEMES: DEFEATED ARRANGEMENTS

Textual Amendments

F1 Sch. 34A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 160(5)

PART 4

MEETING SECTION 237A CONDITIONS: BODIES CORPORATE AND PARTNERSHIPS

[^{F2}Relevant bodies controlled etc by other persons treated as meeting section 237A condition

Textual Amendments

F2 Sch. 34A paras. 20-22 and cross-headings substituted (with effect in accordance with s. 24(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), s. 24(3)

- 20 (1) A relevant body is treated as meeting a section 237A condition at the section 237A(2) relevant time if any of Conditions A to C is met.
- (2) Condition A is that—
- (a) a person met the section 237A condition at a time when the person was a promoter, and
 - (b) the person controls or has significant influence over the relevant body at the section 237A(2) relevant time.
- (3) Condition B is that—
- (a) a person met the section 237A condition at a time when the person controlled or had significant influence over the relevant body,
 - (b) the relevant body was a promoter at that time, and
 - (c) the person controls or has significant influence over the relevant body at the section 237A(2) relevant time.
- (4) Condition C is that—
- (a) two or more persons together controlled or had significant influence over the relevant body at a time when one of those persons met the section 237A condition,
 - (b) the relevant body was a promoter at that time, and
 - (c) those persons together control or have significant influence over the relevant body at the section 237A(2) relevant time.

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- (5) Sub-paragraph (1) does not apply where the person referred to in sub-paragraph (2) (a), (3)(a), or (4)(a) as meeting a section 237A condition is an individual.
- (6) For the purposes of sub-paragraph (2) it does not matter whether the relevant body existed at the time referred to in sub-paragraph (2)(a).]]

Changes to legislation:

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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. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)