



Finance Act 2016

2016 CHAPTER 24

PART 11

ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

State aids granted through provision of tax advantages

180 Powers to obtain information about certain tax advantages

- (1) The powers conferred by this section are only exercisable for the purpose of complying (or enabling another person to comply) with relevant EU obligations.
- (2) The Commissioners may determine that claims made for a tax advantage of a description listed in Part 1 of Schedule 24 must include (or be accompanied by) such information, presented in such form, as the determination may specify.
- (3) For the purposes of subsection (2) “information” includes—
 - (a) information about the claimant (or the claimant's activities),
 - (b) information about the subject-matter of the claim, and
 - (c) other information which relates to the grant of state aid through the provision of the tax advantage in question.
- (4) A determination under subsection (2)—
 - (a) may make different provision for different descriptions of tax advantages or for different cases or circumstances, and
 - (b) may be revoked or amended by another determination.
- (5) Subsection (6) applies where it appears to the Commissioners that a tax advantage of a description listed in Part 2 of Schedule 24—
 - (a) has been given, or
 - (b) may be given in the future.
- (6) The Commissioners may give the relevant person a notice requiring the person—
 - (a) to supply the Commissioners with the information specified in the request, and

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- (b) if the notice so provides, to present it in the form specified in the request.
- (7) The relevant person must comply with those requirements within the period specified in the notice.
- (8) In subsections (6) and (7) “the relevant person”, in relation to a tax advantage of any description, means the person mentioned in the third column of the entry for that tax advantage in Part 2 of Schedule 24.
- (9) For the purposes of subsection (6) “information” includes—
 - (a) information about—
 - (i) the person to whom the request is given (or their activities),
 - (ii) any other person who is the beneficiary of the tax advantage,
 - (b) information about the tax advantage (including the circumstances in which it was obtained), and
 - (c) any other information which relates to the grant of state aid through the provision of the tax advantage in question.
- (10) A determination under subsection (2) may not apply to claims made before 1 July 2016.
- (11) A notice under subsection (6) may relate to any information required by the Commissioners for the purpose mentioned in subsection (1) (including information which relates to matters arising before this Act is passed).

181 Power to publish state aid information

- (1) The Commissioners may publish any state aid information for the purpose of securing compliance with any relevant EU obligation which requires the publication of that information.
- (2) That power includes power to disclose state aid information to another person for the purpose of securing its publication.
- (3) In this section “state aid information” means information which relates to the grant of state aid through the provision of a tax advantage and includes (but is not limited to) any information mentioned in section 180(3) or (9).
- (4) This section applies to any state aid information (including information which relates to a tax advantage given before the passing of this Act).

182 Information powers: supplementary

- (1) In sections 180 and 181—
 - “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
 - “relevant EU obligations” means—
 - (a) obligations under the General Block Exemption Regulation that relate to the grant of state aid through the provision of a tax advantage, or
 - (b) any corresponding [^{F1}post-withdrawal obligations] that apply to the grant of a notified state aid through the provision of a tax advantage.
- (2) The “General Block Exemption Regulation” is [Commission Regulation \(EU\) No 651/2014](#) declaring certain categories of aid to be compatible with the internal market

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in application of Articles 107 and 108 of the Treaty establishing the European Union (which relate to state aids granted by Member States) [^{F2}as it has effect by virtue of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement].

[^{F3}“Post-withdrawal obligations” means obligations that arise or continue by virtue of the EU withdrawal agreement (including the Protocol on Ireland/Northern Ireland).]

- (3) The Treasury may by regulations made by statutory instrument amend Part 1 or Part 2 of Schedule 24 by adding, omitting or varying an entry for any description of tax advantage.
- (4) Regulations under subsection (3) may include incidental or supplemental provision.
- (5) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) The powers under sections 180 and 181 are in addition to any other powers of the Commissioners to acquire, disclose or publish information.

Textual Amendments

- F1** Word in s. 182(1) substituted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(2)**
- F2** Words in s. 182(2) inserted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(3)**
- F3** Words in s. 182 inserted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(4)**

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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)