Finance Act 2016 (c. 24)
SCHEDULE 19 – Large businesses: tax strategies and sanctions
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SCHEDULES

SCHEDULE 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 2

PUBLICATION OF TAX STRATEGIES

Enforcement

31   (1) A penalty must be paid—

    (a)   before the end of the period of 30 days beginning with the date on which the notification under paragraph 29(1)(b) was issued, or

    (b)   if a notice of appeal is given, before the end of 30 days beginning with the day on which the appeal is determined or withdrawn.

(2) A penalty may be enforced as if it were corporation tax charged in an assessment and due and payable.

Changes to legislation:
Finance Act 2016, Paragraph 31 is up to date with all changes known to be in force on or before 07 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.
View outstanding changes

> **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)