
Status: Point in time view as at 15/03/2018.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 4

PERSONS WHO “ENABLED” THE ARRANGEMENTS

Managers of arrangements

- 9 (1) For the purposes of paragraph 7 a person is a “manager” of the arrangements if that person—
- (a) was, in the course of a business carried on by that person, to any extent responsible for the organisation or management of the arrangements, and
 - (b) when carrying out any functions in relation to the organisation or management of the arrangements, knew or could reasonably be expected to know that the arrangements involved were abusive tax arrangements.
- (2) Where—
- (a) a person is, in the course of a business carried on by the person, to any extent responsible for facilitating T's withdrawal from the arrangements, and
 - (b) it is reasonable to assume that the obtaining of a tax advantage is not T's purpose (or one of T's purposes) in withdrawing from the arrangements,
- that person is not because of anything done in the course of facilitating that withdrawal to be regarded as to any extent responsible for the organisation or management of the arrangements.

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