



Finance Act 2019

2019 CHAPTER 1

PART 5

MISCELLANEOUS AND FINAL

Reviews

92 Impact analyses of the anti-avoidance provisions of this Act

- (1) The Chancellor of the Exchequer must review the impact of—
- (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 47 and 48, and
 - (g) section 84,
- of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the impact of those provisions on—
- (a) child poverty,
 - (b) households at different levels of income,
 - (c) people with protected characteristics (within the meaning of the Equality Act 2010), and
 - (d) different parts of the United Kingdom and different regions of England.
- (3) In this section—
- “parts of the United Kingdom” means—
- (a) England,
 - (b) Scotland,

Status: This is the original version (as it was originally enacted).

- (c) Wales, and
 - (d) Northern Ireland;
- “regions of England” has the same meaning as that used by the Office for National Statistics.

93 Review of effectiveness of provisions on tax avoidance

- (1) The Chancellor of the Exchequer must review the effectiveness of the provisions of this Act relating to tax avoidance and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) In this section, “the provisions of this Act relating to tax avoidance” means—
 - (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 47 and 48,
 - (g) section 84.
- (3) A review under this section must consider in particular—
 - (a) the effects of those provisions in reducing tax avoidance and evasion,
 - (b) the effect of those provisions in inducing new tax avoidance measures unanticipated by the Act, and
 - (c) estimates of the efficacy of the provisions in reducing the tax gap in each tax year from 2018-19 to 2028-29.

94 Review of public health effects of gaming provisions

- (1) The Chancellor of the Exchequer must review the public health effects of the provisions of section 62 of and Schedule 19 to this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the effects of those provisions in reducing the negative public health effects of gambling, and
 - (b) the implications for the public finances of the public health effects of—
 - (i) those provisions,
 - (ii) the operation of the law relating to remote gaming duty and gaming duty if those provisions were not given effect.

95 Review of changes made by sections 80 and 81

- (1) The Chancellor of the Exchequer must review the effects of the changes made by sections 80 and 81 to TMA 1970 and IHTA 1984, and lay a report on that review before the House of Commons not later than 30 March 2019.
- (2) The review under this section must include a comparison of the time limit on proceedings for the recovery of lost tax that involves an offshore matter with other time limits on proceedings for the recovery of lost tax, including, but not limited to, those provided for by Schedules 11 and 12 to the F(No. 2)A 2017.

Status: This is the original version (as it was originally enacted).

- (3) The review under this section must also consider the extent to which provisions equivalent to section 36A(7)(b) of TMA 1970 (relating to reasonable expectations) apply to the application of other time limits.