
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Extension of the review period. (See end of Document for details)

SCHEDULES

SCHEDULE 6

DIVERTED PROFITS TAX

Extension of the review period

- 11 (1) In section 101 (HMRC review of charging notice)—
- (a) in subsection (2) (meaning of “review period”) for “12 months” substitute “15 months”, and
 - (b) in subsection (13) (events that bring the review period to an end early) for “12 months” substitute “15 months”.
- (2) The amendments made by this paragraph do not have effect in relation to a review period that, but for the amendments, expires before 29 October 2018.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:
Extension of the review period.