
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: “Tax-avoidance arrangements”. (See end of Document for details)

SCHEDULES

SCHEDULE 13

JOINT AND SEVERAL LIABILITY OF COMPANY DIRECTORS ETC

“Tax-avoidance arrangements”

- 6 (1) In this Schedule “tax-avoidance arrangements” means—
- (a) arrangements in respect of which a notice has been given under paragraph 12 of Schedule 43 to FA 2013, paragraph 8 or 9 of Schedule 43A to that Act or paragraph 8 of Schedule 43B to that Act (notice of final decision after considering opinion of GAAR Advisory Panel) stating that a tax advantage is to be counteracted under the general anti-abuse rule;
 - (b) arrangements in respect of which a notice has been given under section 204 of FA 2014 (follower notice) and not withdrawn;
 - (c) DOTAS arrangements within the meaning given by subsection (5) of section 219 of that Act (circumstances in which an accelerated payment notice may be given);
 - (d) arrangements to which HMRC have allocated a reference number under paragraph 22 of Schedule 17 to F(No.2)A 2017 (disclosure of tax avoidance schemes: VAT and other indirect taxes) or in respect of which the promoter must provide prescribed information under paragraph 23 of that Schedule;
 - (e) arrangements in relation to which a relevant tribunal order has been made;
 - (f) arrangements that—
 - (i) are substantially the same as arrangements in relation to which a relevant tribunal order has been made (whether involving the same or different parties), and
 - (ii) have as their promoter the person specified as the promoter in the application for the order.
- (2) For the purposes of sub-paragraph (1)(e) and (f) a relevant tribunal order is made in relation to arrangements if the tribunal—
- (a) makes an order under—
 - (i) subsection (1)(a) of section 314A of FA 2004 (order to disclose), or
 - (ii) paragraph 4(1)(a) of Schedule 17 to F(No.2)A 2017 (corresponding provision for indirect taxes),that a proposal for the arrangements is notifiable;
 - (b) makes an order under—
 - (i) subsection (1)(b) of that section, or
 - (ii) paragraph 4(1)(b) of that Schedule,that the arrangements are notifiable;
 - (c) makes an order under—
 - (i) subsection (1)(a) of section 306A of FA 2004 (doubt as to notifiability), or

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- (ii) paragraph 5(1)(a) of Schedule 17 to F(No.2)A 2017,
that a proposal for the arrangements is to be treated as notifiable;
 - (d) makes an order under—
 - (i) subsection (1)(b) of that section, or
 - (ii) paragraph 5(1)(b) of that Schedule,
that the arrangements are to be treated as notifiable.
- (3) Section 307 of FA 2004 (meaning of “promoter”) applies for the purposes of sub-paragraph (1)(f)(ii).
- In that section as it so applies—
- (a) references to a notifiable proposal are to be read as references to the proposal mentioned in sub-paragraph (2)(a) or (c);
 - (b) references to notifiable arrangements are to be read as references to the arrangements mentioned in sub-paragraph (2)(b) or (d).

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