



Finance Act 2004

2004 CHAPTER 12

PART 7

DISCLOSURE OF TAX AVOIDANCE SCHEMES

[^{F1}313ZDuty of employer to notify HMRC of details of employees etc

(1) This section applies if conditions A, B and C are met.

[^{F2}(2) Condition A is that—

- (a) a person who is a promoter in relation to notifiable arrangements or a notifiable proposal is providing (or has provided) services in connection with the arrangements or proposal to a person (“the client”), or
- (b) a person is providing (or has provided) services in connection with arrangements or a proposal to a person (“the client”).]

(3) Condition B is that the client receives information under section 312(2) [^{F3}or 312ZA(2)] or as mentioned in section 312(5).

(4) Condition C is that the client is an employer in circumstances where, as a result of the ^{F4}... arrangement or proposed ^{F4}... arrangement—

- (a) one or more of the client's employees receive, or might reasonably be expected to receive, in relation to their employment, an advantage in relation to any relevant tax, or
- (b) the client receives or might reasonably be expected to receive such an advantage in relation to the employment of one or more of the client's employees.

(5) Where an employee is within subsection (4)(a), or is an employee mentioned in subsection (4)(b), the client must provide HMRC with prescribed information relating to the employee at the prescribed time or times.

(6) The client need not comply with subsection (5) in relation to any ^{F5}... arrangements at any time after HMRC have given notice under section 312(6) [^{F6}, 312ZA(4)] or 313(5) in relation to the ^{F5}... arrangements.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Section 313ZC. (See end of Document for details)

- (7) The duty under subsection (5) does not apply in prescribed circumstances.
- (8) Section 312A(3) applies for the purposes of this section as it applies for the purposes of that section.]

Textual Amendments

- F1** S. 313ZC inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 9](#)
- F2** S. 313ZC(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(2\)](#), 44
- F3** Words in s. 313ZC(3) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(3\)](#), 44
- F4** Word in s. 313ZC(4) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(4\)](#), 44
- F5** Word in s. 313ZC(6) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(5\)\(a\)](#), 44
- F6** Word in s. 313ZC(6) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 13\(5\)\(b\)](#), 44

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 313ZC.