



# Finance Act 2013

## 2013 CHAPTER 29

### PART 5

#### GENERAL ANTI-ABUSE RULE

#### **210 Consequential relieving adjustments**

- (1) This section applies where—
  - (a) the counteraction of a tax advantage under section 209 is final, and
  - (b) if the case is not one in which notice of the counteraction was given under paragraph 12 of Schedule 43, HMRC have been notified of the counteraction by the taxpayer.
- (2) A person has 12 months, beginning with the day on which the counteraction becomes final, to make a claim for one or more consequential adjustments to be made in respect of any tax to which the general anti-abuse rule applies.
- (3) On a claim under this section, an officer of Revenue and Customs must make such of the consequential adjustments claimed (if any) as are just and reasonable.
- (4) Consequential adjustments—
  - (a) may be made in respect of any period, and
  - (b) may affect any person (whether or not a party to the tax arrangements).
- (5) But nothing in this section requires or permits an officer to make a consequential adjustment the effect of which is to increase a person's liability to any tax.
- (6) For the purposes of this section—
  - (a) if the claim relates to income tax or capital gains tax, Schedule 1A to TMA 1970 applies to it;
  - (b) if the claim relates to corporation tax, Schedule 1A to TMA 1970 (and not Schedule 18 to FA 1998) applies to it;
  - (c) if the claim relates to petroleum revenue tax, Schedule 1A to TMA 1970 applies to it, but as if the reference in paragraph 2A(4) of that Schedule to

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*Status: Point in time view as at 17/07/2013. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Section 210. (See end of Document for details)*

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- a year of assessment included a reference to a chargeable period within the meaning of OTA 1975 (see section 1(3) and (4) of that Act);
- (d) if the claim relates to inheritance tax it must be made in writing to HMRC and section 221 of IHTA 1984 applies as if the claim were a claim under that Act;
  - (e) if the claim relates to stamp duty land tax or annual tax on enveloped dwellings, Schedule 11A to FA 2003 applies to it as if it were a claim to which paragraph 1 of that Schedule applies.
- (7) Where an officer of Revenue and Customs makes a consequential adjustment under this section, the officer must give the person who made the claim written notice describing the adjustment which has been made.
- (8) For the purposes of this section the counteraction of a tax advantage is final when the adjustments made to effect the counteraction, and any amounts arising as a result of those adjustments, can no longer be varied, on appeal or otherwise.
- (9) Any adjustments required to be made under this section may be made—
- (a) by way of an assessment, the modification of an assessment, the amendment of a claim, or otherwise, and
  - (b) despite any time limit imposed by or under any enactment other than this Part.
- (10) In this section “the taxpayer”, in relation to a counteraction of a tax advantage under section 209, means the person to whom the tax advantage would have arisen.

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Section 210.