

## SCHEDULES

### SCHEDULE 34

#### PROMOTERS OF TAX AVOIDANCE SCHEMES: THRESHOLD CONDITIONS

##### PART 1

##### MEETING THE THRESHOLD CONDITIONS: GENERAL

###### *Continuing to promote certain arrangements*

- 12 (1) A person (“P”) meets this condition if P has been given a stop notice and after the end of the notice period P—
- (a) makes a firm approach to another person (“C”) in relation to an affected proposal with a view to making the affected proposal available for implementation by C or another person, or
  - (b) makes an affected proposal available for implementation by other persons.
- (2) “Affected proposal” means a relevant proposal that is in substance the same as the relevant proposal specified in the stop notice in accordance with sub-paragraph (4)(c).
- (3) An authorised officer may give a person (“P”) a notice (a “stop notice”) if each of these conditions is met—
- (a) a person has been given a follower notice under section 204 (circumstances in which a follower notice may be given) in relation to particular relevant arrangements;
  - (b) P is a promoter in relation to a relevant proposal that is implemented by those arrangements;
  - (c) 90 days have elapsed since the follower notice was given and—
    - (i) the follower notice has not been withdrawn, and
    - (ii) if representations objecting to the follower notice were made under section 207 (representations about a follower notice), HMRC have confirmed the follower notice.
- (4) A stop notice must—
- (a) specify the arrangements which are the subject of the follower notice mentioned in sub-paragraph (3)(a),
  - (b) specify the judicial ruling identified in that follower notice,
  - (c) specify a relevant proposal in relation to which the condition in sub-paragraph (3)(b) is met, and
  - (d) explain the effect of the stop notice.
- (5) An authorised officer may determine that a stop notice given to a person is to cease to have effect.

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*Status: This is the original version (as it was originally enacted).*

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- (6) If an authorised officer makes a determination under sub-paragraph (5) the officer must give the person written notice of the determination.
- (7) The notice must specify the date from which it takes effect, which may be earlier than the date on which the notice is given.
- (8) In this paragraph—
  - “the notice period” means the period of 30 days beginning with the day on which a stop notice is given;
  - “judicial ruling” means a ruling of a court or tribunal.