

Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2014, Cross Heading: Case 1: counteraction upheld by judicial ruling is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 34A

PROMOTERS OF TAX AVOIDANCE SCHEMES: DEFEATED ARRANGEMENTS

Textual Amendments

F1 Sch. 34A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 160\(5\)](#)

PART 2

MEANING OF “RELEVANT DEFEAT”

Case 1: counteraction upheld by judicial ruling

- 7 (1) Case 1 applies if—
- (a) any of Conditions A to E is met in relation to any of the related arrangements, and
 - (b) in the case of those arrangements the decision to make the relevant counteraction has been upheld by a judicial ruling (which is final).
- (2) In sub-paragraph (1) “the relevant counteraction” means the counteraction mentioned in paragraph 11(d), 12(1)(b), 13(1)(d), 14(1)(d) or 15(1)(d) (as the case requires).]

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

Finance Act 2014, Cross Heading: Case 1: counteraction upheld by judicial ruling is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.