
Changes to legislation: Finance Act 2014, Cross Heading: Introduction is up to date with all changes known to be in force on or before 19 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) View outstanding changes

SCHEDULES

SCHEDULE 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Introduction

- 1 In this Schedule a reference to an “information duty” is to a duty arising under any of the following provisions to provide information or produce a document—
- [^{F1}(za) section 236C(1) (duty to make return to HMRC);]
 - (a) section 255 (duty to provide information or produce document);
 - (b) section 257 (ongoing duty to provide information);
 - (c) section 258 (duty of person dealing with non-resident promoter);
 - (d) section 259 (monitored promoter: duty to provide information about clients);
 - (e) section 260 (intermediaries: duty to provide information about clients);
 - (f) section 261 (duty to provide information about clients following enquiry);
 - [^{F2}(g)
 - (h) section 263 (information about monitored promoter's address).
 - [^{F3}(i) paragraph 1, 2, 5 or 5A of Schedule 36 of FA 2008 (information and inspection powers) as it has effect as a result of section 272A.]

Textual Amendments

- F1** Sch. 35 para. 1(za) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(2)(a)**
- F2** Sch. 35 para. 1(g) omitted (with effect in accordance with s. 121(6) of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 30 para. 8(2)(b)**
- F3** Sch. 35 para. 1(i) inserted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 30 para. 8(2)(c)**

Changes to legislation:

Finance Act 2014, Cross Heading: Introduction is up to date with all changes known to be in force on or before 19 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. [View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)