

Changes to legislation: Finance Act 2014, Cross Heading: Notices under paragraphs 8 to 10: general is up to date with all changes known to be in force on or before 21 July 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 36

PROMOTERS OF TAX AVOIDANCE SCHEMES: PARTNERSHIPS

PART 2

CONDUCT NOTICES AND MONITORING NOTICES

Notices under paragraphs 8 to 10: general

- 11 (1) In this Part of this Act—
“replacement conduct notice” means a notice under paragraph 8(2) or (3) or 10(3)(a) or (4)(a);
“replacement monitoring notice” means a notice given under paragraph 9(2) or (3) or 10(3)(b) or (4)(b).
- (2) In this Part of this Act, “the original monitoring notice” means—
(a) in relation to a replacement monitoring notice given under paragraph 9(2), the monitoring notice mentioned in paragraph 9(1), and
(b) in relation to a replacement monitoring notice given under paragraph 10(3)(b) or (4)(b), the monitoring notice mentioned in paragraph 10(2),
and that original monitoring notice is also the “original monitoring notice” in relation to any monitoring notice that (under paragraph 9(2) or (3) or 10(3)(b) or (4)(b)) replaces a replacement monitoring notice.
- [^{F1}11A The look-forward period for a notice under paragraph 7A(2) or (3) or 10(3)(za) or (4)(za)—
(a) begins on the day after the day on which the notice is given, and
(b) continues to the end of the look-forward period for the original notice (as defined in paragraph 7A(1)(a) or 10(2), as the case may be).]

Textual Amendments

F1 Sch. 36 para. 11A inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 160(16)

- 12 A notice under paragraph 8(2) or (3) or 10(3)(a) or (4)(a)—
(a) has no effect after the termination date of the original notice;
(b) must state that that date is its termination date.
- 13 An authorised officer may not give a replacement conduct notice or replacement monitoring notice to a person if a conduct notice or monitoring notice previously given to the person still has effect in relation to the person.

Changes to legislation:

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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\(2\)\(a\)\(i\)](#)