



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

[^{F1}Stop notices

[^{F1}236A Power to give stop notices

- (1) An authorised officer may give a person a notice (a “stop notice”) if the authorised officer suspects that the recipient promotes, or has promoted, arrangements of a description specified in the notice or proposals for such arrangements.
- (2) A description of arrangements may be specified in a stop notice only if the authorised officer considers that—
 - (a) condition A and any of conditions B and C are met, or
 - (b) conditions B and D are met.
- (3) Condition A is that arrangements of that description—
 - (a) would, if the arrangements had been implemented before 5 April 2019, have been likely to—
 - (i) cause a person to be treated as taking a relevant step for the purposes of Part 7A of ITEPA 2003 by virtue of paragraph 1(1) of Schedule 11 to F(No.2)A 2017 (loan charge: employment income), or
 - (ii) cause a relevant benefit to be treated as arising for the purposes of section 23A to 23H of ITTOIA 2005 by virtue of paragraph 1 of Schedule 12 to F(No.2)A 2017 (loan charge: trading income),
 - (b) would be the same, or similar, in form or effect to arrangements or proposed arrangements to which a reference number has been allocated under section 311 of FA 2004 or paragraph 22 of Schedule 17 to F(No.2)A 2017,
 - (c) would be the same, or similar, in form or effect to arrangements in relation to which a person has been given a follower notice under section 204 (circumstances in which a follower notice may be given), or

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- (d) would be the same, or similar, in form or effect to arrangements of a description specified in regulations made by the Commissioners under this section.
- (4) Condition B is that—
- (a) arrangements of that description, or proposals for such arrangements, have been, or are likely to be, marketed (in any manner, whether by the recipient of the stop notice or otherwise) as capable of enabling a person to obtain a particular tax advantage, and
 - (b) it is more likely than not that arrangements of that description are not capable of enabling that advantage to be obtained.
- (5) Condition C is that condition A is met as a result of the allocation of a reference number under section 311 of FA 2004 or paragraph 22 of Schedule 17 to F(No.2)A 2017 in relation to arrangements or proposed arrangements (the “reference arrangements”) and—
- (a) HMRC has required any person to provide information or documents under section 310A or 311C of FA 2004 or paragraph 19 or 22C of Schedule 17 to F(No.2)A 2017 in relation to the reference arrangements and that person has not complied with that requirement, or
 - (b) HMRC has made an application to the tribunal under section 308A(2) of FA 2004 or paragraph 16 of Schedule 17 to F(No.2)A 2017 in relation to the reference arrangements.
- (6) Condition D is that—
- (a) arrangements of that description or proposals for such arrangements would be relevant arrangements or relevant proposals (see section 234), and
 - (b) the recipient of the notice is subject to a conduct notice or a monitoring notice.
- (7) For the purposes of this section, and sections 236B to 236K and 272A, a person promotes arrangements or a proposal for arrangements if the person does anything in connection with those arrangements or that proposal that would, if those arrangements or that proposal were relevant arrangements or a relevant proposal, cause the person to be carrying on a business as a promoter, or to be treated as such, for the purposes of this Part.]

Textual Amendments

- F1** [Ss. 236A-236K](#) and cross-heading inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 1](#)

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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):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- s. 227A227B inserted by [2024 c. 3 s. 34\(1\)](#)
- 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\(2\)\(a\)\(i\)](#)