



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

[^{F1}Stop notices

[^{F1}236C Quarterly returns

- (1) A person subject to a stop notice must provide a return to HMRC containing the information described in subsection (4) for each relevant period.
- (2) The first relevant period is the 3 month period commencing on the day the stop notice was given to its recipient.
- (3) Each successive 3 month period that commences within the period of 3 years commencing on that day is a relevant period.
- (4) The information that must be contained in a return under subsection (1) is—
 - (a) the number (which may be nil) of relevant clients of the person subject to the stop notice in the relevant period to which the return relates,
 - (b) if the return is the return for the first relevant period, the number (which may be nil) of relevant clients of the person in the period ending with the commencement of the first relevant period,
 - (c) in respect of each relevant client—
 - (i) the client's name and address,
 - (ii) the unique taxpayer reference number (if any) allocated to the client by HMRC, and
 - (iii) the client's national insurance number (if any),
 - (d) any name by which any such arrangements or proposal is known or is marketed.
- (5) For the purposes of this section, a person (“C”) is a “relevant client” of a person subject to a stop notice (“P”) in a period if at any time during that period—

Changes to legislation: Finance Act 2014, Section 236C is up to date with all changes known to be in force on or before 25 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

- (a) P has made a firm approach to C in relation to a proposal for arrangements that fall within the description specified in the stop notice;
 - (b) P has made the proposal available for implementation by C;
 - (c) P has provided services to C in relation to arrangements falling within the description specified in the stop notice, or in relation to a proposal for such arrangements.
- (6) If the person does not have the information referred to in subsection (4)(c)(ii) or (iii) in respect of a relevant client, the return must instead include a statement of that fact.
- (7) A return for a relevant period must be provided to HMRC before the end of the period of 15 days commencing on the last day of the relevant period.
- (8) An authorised officer may by notice to a person subject to the obligation to make a return under sub-paragraph (1) provide for that obligation to cease to have effect in relation to that person from such time as may be specified in the notice.]

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**

Changes to legislation:

Finance Act 2014, Section 236C is up to date with all changes known to be in force on or before 25 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.

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