



Finance Act 2014

2014 CHAPTER 26

PART 5 U.K.

PROMOTERS OF TAX AVOIDANCE SCHEMES

Monitoring notices: procedure and publication

244 Monitoring notices: content and issuing U.K.

- (1) Where the tribunal has approved the giving of a monitoring notice, the authorised officer must give the notice to the person to whom it relates.
- (2) A monitoring notice given under subsection (1) or paragraph 9 or 10 of Schedule 36 must—
 - (a) explain the effect of the monitoring notice and specify the date from which it takes effect;
 - (b) inform the recipient of the right to request the withdrawal of the monitoring notice under section 245.
- (3) In addition, a monitoring notice must—
 - (a) if given under subsection (1), state which condition (or conditions) it has been determined the person has failed to comply with and the reasons for that determination;
 - (b) if given under paragraph 9 or 10 of Schedule 36, state the date of the original monitoring notice and name the partnership to which that notice was given.
- (4) The date specified under subsection (2)(a) must not be earlier than the date on which the monitoring notice is given.
- (5) In this Part, a person in relation to whom a monitoring notice has effect is called a “monitored promoter”.

Changes to legislation:

Finance Act 2014, Section 244 is up to date with all changes known to be in force on or before 09 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\(2\)\(a\)\(i\)](#)