



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

Offences

VALID FROM 17/07/2014

279 Offence of concealing etc documents following informal notification

- (1) A person is guilty of an offence if the person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document after an officer of Revenue and Customs has informed the person in writing that—
 - (a) the document is, or is likely, to be the subject of a notice under section 255, and
 - (b) the officer of Revenue and Customs intends to seek the approval of the tribunal to the giving of the notice.
- (2) A person is not guilty of an offence under this section if the person acts after—
 - (a) at least 6 months has expired since the person was, or was last, informed as described in subsection (1), or
 - (b) a notice has been given to the person under section 255, requiring the document to be produced.

Status:

Point in time view as at 01/04/2014. This version of this provision is not valid for this point in time.

Changes to legislation:

Finance Act 2014, Section 279 is up to date with all changes known to be in force on or before 01 August 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.