



Finance Act 2014

2014 CHAPTER 26

PART 6 **U.K.**

OTHER PROVISIONS

Anti-avoidance

284 Disclosure of tax avoidance schemes: information powers **U.K.**

- (1) Part 7 of FA 2004 (disclosure of tax avoidance schemes) is amended as set out in subsections (2) to (4).
- (2) After section 310 insert—

“310A Duty to provide further information requested by HMRC

- (1) This section applies where—
 - (a) a person has provided the prescribed information about notifiable proposals or arrangements in compliance with section 308, 309 or 310, or
 - (b) a person has provided information in purported compliance with section 309 or 310 but HMRC believe that the person has not provided all the prescribed information.
- (2) HMRC may require the person to provide—
 - (a) further specified information about the notifiable proposals or arrangements (in addition to the prescribed information under section 308, 309 or 310);
 - (b) documents relating to the notifiable proposals or arrangements.
- (3) Where HMRC impose a requirement on a person under this section, the person must comply with the requirement within—
 - (a) the period of 10 working days beginning with the day on which HMRC imposed the requirement, or

Changes to legislation: Finance Act 2014, Section 284 is up to date with all changes known to be in force on or before 23 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

- (b) such longer period as HMRC may direct.

310B Failure to provide information under section 310A: application to the Tribunal

- (1) This section applies where HMRC—
- (a) have required a person to provide information or documents under section 310A, but
 - (b) believe that the person has failed to provide the information or documents required.
- (2) HMRC may apply to the tribunal for an order requiring the person to provide the information or documents required.
- (3) The tribunal may make an order under subsection (2) only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents will assist HMRC in considering the notifiable proposals or arrangements.
- (4) Where the tribunal makes an order under subsection (2), the person must comply with it within—
- (a) the period of 10 working days beginning with the day on which the tribunal made the order, or
 - (b) such longer period as HMRC may direct.”
- (3) In section 316(2) (meaning of the “information provisions”), after “310,” insert “310A,”.
- (4) In section 318(1) (interpretation of Part 7), at the end insert—
- ““working day” means a day which is not a Saturday or a Sunday, Christmas Day, Good Friday or a bank holiday under the Banking and Financial Dealings Act 1971 in any part of the United Kingdom.”
- (5) Section 98C of TMA 1970 (notification under Part 7 of FA 2004) is amended as set out in subsections (6) to (10).
- (6) In subsection (1)(a)(i), for “or (c)” substitute “, (c) or (ca) ”.
- (7) In subsection (2), after paragraph (c) insert—
- “(ca) section 310A (duty to provide further information requested by HMRC),”.
- (8) In subsection (2ZA), at the end of the table add—

“A failure to comply with section 310A	The first day after the end of the period within which the person must comply with section 310A.”
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- (9) In subsection (2ZB)—
- (a) in paragraph (a)—
 - (i) for “person's” substitute “promoter's”;
 - (ii) after “(3)” insert “ or section 310A ”;
 - (iii) for “person” substitute “ promoter ”;

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(b) in paragraph (b)—

- (i) before “person's” insert “ relevant ”;
- (ii) for “or 310” substitute “ , 310 or 310A ”;
- (iii) before “person” insert “ relevant ”.

(10) After subsection (2ZB) insert—

“(2ZBA) In subsection (2ZB)—

- (a) “promoter” has the same meaning as in Part 7 of the Finance Act 2004, and
- (b) “relevant person” means a person who enters into any transaction forming part of notifiable arrangements within the meaning of that Part.”

(11) Section 310A of FA 2004 applies to a person who provides the prescribed information about notifiable proposals or arrangements in compliance or purported compliance with section 308, 309 or 310 on or after the day on which this Act is passed.

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