
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 19

PROMOTERS OF TAX AVOIDANCE SCHEMES

Disciplinary action in relation to professionals etc

- 7 (1) In Schedule 34 (threshold conditions), paragraph 8 (disciplinary action: professionals etc) is amended as follows.
- (2) For sub-paragraph (1) substitute—
- “(1) A person who carries on a trade or profession that is regulated by a professional body meets this condition if all of the following conditions are met—
- (a) the person is found guilty of misconduct of a prescribed kind,
 - (b) action of a prescribed kind is taken against the person in relation to that misconduct, and
 - (c) a penalty of a prescribed kind is imposed on the person as a result of that misconduct.”
- (3) In the heading, for “*by a professional body*” substitute “*against a member of a trade or profession*”.
- (4) In sub-paragraph (3), in paragraph (h), for “for” substitute “of”.

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