



Finance Act 2015

2015 CHAPTER 11

PART 3

DIVERTED PROFITS TAX

Payment and recovery of tax

[^{F1}100A Relief from corporation tax

- (1) This section applies where a charging notice or supplementary charging notice is issued to a company for an accounting period and any of the following events occurs—
 - (a) the period of 30 days mentioned in subsection (2) of section 102 ends without notice of an appeal against the notice being given in accordance with that subsection,
 - (b) an appeal against the notice is finally determined otherwise than by the notice being cancelled, or
 - (c) an appeal against the notice is withdrawn.
- (2) The company is not chargeable to corporation tax for the accounting period in respect of any amount within subsection (3).
- (3) An amount is within this subsection if—
 - (a) the company failed before the end of the review period to take the amount into account in an assessment to corporation tax included in the company tax return for the accounting period, and
 - (b) that failure gave rise to, or to any of, the taxable diverted profits in respect of which the notice imposes a charge to diverted profits tax.]

Textual Amendments

- F1** [S. 100A](#) inserted (with effect in accordance with Sch. 6 para. 10(2) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 6 para. 10\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 100A.