
Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2016, Paragraph 60 is up to date with all changes known to be in force on or before 06 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)

SCHEDULES

SCHEDULE 18

SERIAL TAX AVOIDANCE

PART 7

SUPPLEMENTAL

Consequential amendments

- 60 In section 212 of FA 2014 (follower notices: aggregate penalties), in subsection (4)
—
- (a) omit “or” at the end of paragraph (b), and
 - (b) after paragraph (c) insert “, or
 - (d) Part 5 of Schedule 18 to FA 2016 (serial tax avoidance).”

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