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**Changes to legislation:** Finance Act 2016, Cross Heading: “UK taxation” is up to date with all changes known to be in force on or before 08 June 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

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## SCHEDULES

### SCHEDULE 19 **U.K.**

#### LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

#### **PART 1** **U.K.**

#### INTERPRETATION

#### “UK taxation”

- 15 (1) “UK taxation” means —
- (a) income tax,
  - (b) corporation tax, including any amount assessable or chargeable as if it were corporation tax or treated as if it were corporation tax,
  - (c) value added tax,
  - (d) amounts for which the company is accountable under PAYE regulations,
  - (e) diverted profits tax,
  - (f) insurance premium tax,
  - (g) annual tax on enveloped dwellings,
  - (h) stamp duty land tax,
  - (i) stamp duty reserve tax,
  - (j) petroleum revenue tax;
  - (k) customs duties,
  - (l) excise duties,
  - (m) national insurance contributions.
- (2) In relation to a tax strategy required to be published by Part 2, “UK taxation” refers to the taxes or duties mentioned above so far as relating to or affecting the bodies or body to which the required tax strategy relates.

**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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)