



# Finance Act 2016

## 2016 CHAPTER 24

### PART 11

#### ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

##### *State aids granted through provision of tax advantages*

#### **180 Powers to obtain information about certain tax advantages**

- (1) The powers conferred by this section are only exercisable for the purpose of complying (or enabling another person to comply) with relevant EU obligations.
- (2) The Commissioners may determine that claims made for a tax advantage of a description listed in Part 1 of Schedule 24 must include (or be accompanied by) such information, presented in such form, as the determination may specify.
- (3) For the purposes of subsection (2) “information” includes—
  - (a) information about the claimant (or the claimant's activities),
  - (b) information about the subject-matter of the claim, and
  - (c) other information which relates to the grant of state aid through the provision of the tax advantage in question.
- (4) A determination under subsection (2)—
  - (a) may make different provision for different descriptions of tax advantages or for different cases or circumstances, and
  - (b) may be revoked or amended by another determination.
- (5) Subsection (6) applies where it appears to the Commissioners that a tax advantage of a description listed in Part 2 of Schedule 24—
  - (a) has been given, or
  - (b) may be given in the future.
- (6) The Commissioners may give the relevant person a notice requiring the person—
  - (a) to supply the Commissioners with the information specified in the request, and

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**Changes to legislation:** *Finance Act 2016, Section 180 is up to date with all changes known to be in force on or before 14 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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- (b) if the notice so provides, to present it in the form specified in the request.
- (7) The relevant person must comply with those requirements within the period specified in the notice.
- (8) In subsections (6) and (7) “the relevant person”, in relation to a tax advantage of any description, means the person mentioned in the third column of the entry for that tax advantage in Part 2 of Schedule 24.
- (9) For the purposes of subsection (6) “information” includes—
  - (a) information about—
    - (i) the person to whom the request is given (or their activities),
    - (ii) any other person who is the beneficiary of the tax advantage,
  - (b) information about the tax advantage (including the circumstances in which it was obtained), and
  - (c) any other information which relates to the grant of state aid through the provision of the tax advantage in question.
- (10) A determination under subsection (2) may not apply to claims made before 1 July 2016.
- (11) A notice under subsection (6) may relate to any information required by the Commissioners for the purpose mentioned in subsection (1) (including information which relates to matters arising before 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. 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\(5\)](#)