



# Finance Act 2016

## 2016 CHAPTER 24

### PART 11

#### ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

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

#### **182 Information powers: supplementary**

(1) In sections 180 and 181—

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“relevant EU obligations” means—

- (a) obligations under the General Block Exemption Regulation that relate to the grant of state aid through the provision of a tax advantage, or
- (b) any corresponding [<sup>F1</sup>post-withdrawal obligations] that apply to the grant of a notified state aid through the provision of a tax advantage.

(2) The “General Block Exemption Regulation” is [Commission Regulation \(EU\) No 651/2014](#) declaring certain categories of aid to be compatible with the internal market in application of Articles 107 and 108 of the Treaty establishing the European Union (which relate to state aids granted by Member States) [<sup>F2</sup>as it has effect by virtue of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement].

[<sup>F3</sup>“Post-withdrawal obligations” means obligations that arise or continue by virtue of the EU withdrawal agreement (including the Protocol on Ireland/Northern Ireland).]

(3) The Treasury may by regulations made by statutory instrument amend Part 1 or Part 2 of Schedule 24 by adding, omitting or varying an entry for any description of tax advantage.

(4) Regulations under subsection (3) may include incidental or supplemental provision.

(5) A statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.

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*Changes to legislation: Finance Act 2016, Section 182 is up to date with all changes known to be in force on or before 12 September 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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- (6) The powers under sections 180 and 181 are in addition to any other powers of the Commissioners to acquire, disclose or publish information.

**Textual Amendments**

- F1** Word in s. 182(1) substituted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(2)**
- F2** Words in s. 182(2) inserted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(3)**
- F3** Words in s. 182 inserted (31.12.2020) by [The Taxes \(State Aid\) \(Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1499\)](#), regs. 1, **6(4)**

**Changes to legislation:**

Finance Act 2016, Section 182 is up to date with all changes known to be in force on or before 12 September 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.

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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\(5\)](#)