



# Finance Act 2018

## CHAPTER 3

### FINANCE ACT 2018

#### PART 1

##### DIRECT TAXES

###### *Income tax and corporation tax: charge*

- 1 Income tax charge for tax year 2018-19
- 2 Corporation tax charge for financial year 2019

###### *Income tax: rates and allowances*

- 3 Main rates of income tax for tax year 2018-19
- 4 Default and savings rates of income tax for tax year 2018-19
- 5 Starting rate limit for savings for tax year 2018-19
- 6 Transfer of tax allowance after death of spouse or civil partner

###### *Employment*

- 7 Deductions from seafarers' earnings
- 8 Exemption for armed forces' accommodation allowances
- 9 Benefits in kind: diesel cars
- 10 Termination payments: foreign service

###### *Disguised remuneration*

- 11 Employment income provided through third parties
- 12 Trading income provided through third parties

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- 13 Pension schemes

*Status: Point in time view as at 15/03/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018. (See end of Document for details)*

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### *Investments*

- 14 EIS, SEIS and VCT reliefs: risk to capital
- 15 EIS, SI and VCT reliefs: relevant investments
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- 18 Partnerships

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- 19 Research and development expenditure credit
- 20 Intangible fixed assets: realisation involving non-monetary receipt
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- 24 Corporate interest restriction
- 25 Education Authority of Northern Ireland

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- 26 Freezing of indexation allowance for gains chargeable to corporation tax
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- 30 Reduction of relief in cases where losses relieved sideways etc
- 31 Countering effect of avoidance arrangements
- 32 Double taxation arrangements specified by Order in Council

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## **PART 2**

### INDIRECT TAXES

#### *Value added tax*

- 38 Online marketplaces
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- 41 Relief for first-time buyers

*Landfill tax*

- 42 Landfill tax: disposals not made at landfill sites, etc

*Excise duties*

- 43 Air passenger duty: rates of duty from 1 April 2019  
44 VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc  
45 Tobacco products duty: rates

**PART 3**

MISCELLANEOUS AND FINAL

*Customs enforcement powers*

- 46 Power to enter premises and inspect goods  
47 Power to search vehicles or vessels

*Updating of statutory references*

- 48 CO<sub>2</sub> emissions figures etc

*Final*

- 49 Interpretation  
50 Short title

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**SCHEDULES**

SCHEDULE 1 — Employment income provided through third parties  
PART 1 — ARRANGEMENTS RELATING TO EARNINGS CHARGED TO TAX

- 1 In section 554A of ITEPA 2003 (employment income provided through...)

PART 2 — CLOSE COMPANIES

*Application of Chapter 2 of Part 7A to ITEPA 2003*

- 2 In Part 7A of ITEPA 2003 (employment income provided through...)

*Double taxation*

- 3 (1) In section 554Z2 of ITEPA 2003 (value of relevant...)  
4 (1) Schedule 11 to F(No.2)A 2017 (employment income provided through...)

PART 3 — AMENDMENTS CONSEQUENTIAL ON PART 2

*ITEPA 2003*

- 5 (1) Part 7A of ITEPA 2003 (employment income provided through...)

*ITTOIA 2005*

- 6 In section 39(4) of ITTOIA 2005 (meaning of “employee benefit...)

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*CTA 2009*

- 7 In section 1291(4) of CTA 2009 (meaning of “employee benefit...

*F(No.2)A 2017*

- 8 (1) Schedule 11 to F(No.2)A 2017 (employment income provided through...

**PART 4 — LOANS ETC OUTSTANDING ON 5 APRIL 2019**

*Information requirement*

- 9 Schedule 11 to F(No.2)A 2017 (employment income provided through third...  
10 After paragraph 35 insert— PART 3A Duty to provide loan...  
11 (1) Paragraph 36 (duty to provide loan balance information to...

*PAYE: employee of non-UK employer*

- 12 (1) Section 689 of ITEPA 2003 (PAYE: employee of non-UK...  
**PART 5 — COMMENCEMENT**  
13 The amendment made by paragraph 1— (a) is to be...  
14 The amendments made by paragraphs 2, 3 and 5 of...  
15 The amendment made by paragraph 6 of this Schedule in...  
16 The amendment made by paragraph 7 of this Schedule in...

**SCHEDULE 2 — Trading income provided through third parties: loans etc outstanding on 5 April 2019**

- 1 In Schedule 12 to F(No.2)A 2017 (trading income provided through...

**SCHEDULE 3 — Pension schemes**

*Amendments of and relating to Part 4 of the Finance Act 2004*

- 1 (1) Part 4 of FA 2004 (pension schemes etc) is...

*Commencement*

- 2 (1) The following provisions of paragraph 1 come into force...

*Meaning of “Master Trust scheme”: transitional provision*

- 3 Before the coming into force of section 3 of the...

*Master Trust schemes registered before the passing of this Act*

- 4 (1) Sub-paragraph (2) applies to a pension scheme that—

**SCHEDULE 4 — EIS and VCT reliefs: knowledge-intensive companies**

*Amount of EIS relief*

- 1 (1) Section 158 of ITA 2007 (form and amount of...

*Maximum amount raised annually by knowledge-intensive company*

- 2 (1) Section 173A of ITA 2007 (the maximum amount raised...  
3 (1) Section 292A of ITA 2007 (the maximum amount raised...

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- 4 In section 297B of ITA 2007 (the proportion of skilled...

*Initial investing period: permitted age of knowledge-intensive company*

- 5 In section 175A of ITA 2007 (the permitted maximum age...  
6 After section 252A of ITA 2007 insert— Knowledge-intensive company reaching...  
7 In section 280C of ITA 2007 (the permitted maximum age...  
8 In section 294A of ITA 2007 (the permitted company age...  
9 After section 331A of ITA 2007 insert— Knowledge-intensive company reaching...

*Commencement*

- 10 (1) The amendments made by this Schedule come into force...

#### SCHEDULE 5 — Venture capital trusts: further amendments

*Relaxation of restriction where there is a linked sale*

- 1 (1) Section 264A of ITA 2007 (restricting VCT relief where...

*The 70% qualifying holdings condition*

- 2 In section 274 of ITA 2007 (requirements for the giving...  
3 In consequence of the amendment made by paragraph 2, in...  
4 In section 280A of ITA 2007, in subsection (2)(a), for...

*The minimum investment on further issue condition*

- 5 (1) Section 274 of ITA 2007 is amended as follows...  
6 After section 280B of ITA 2007 insert— The minimum investment...

*Non-qualifying loans*

- 7 (1) Section 285 of ITA 2007 (interpretation of Chapter 3...

*Qualifying holdings: exclusions*

- 8 (1) Part 8 of Schedule 2 to ITA 2007 (transitional...  
9 In Part 1 of Schedule 16 to FA 2007 (venture...  
10 In Schedule 11 to FA 2008 (venture capital trusts), in...  
11 (1) In Schedule 2 to F(No.3)A 2010 (venture capital trusts),...

*Commencement*

- 12 The amendments made by paragraph 1 have effect in relation...  
13 The other amendments made by this Schedule come into force...  
14 Regulations under paragraph 13— (a) may make different provision for...

#### SCHEDULE 6 — Partnerships

##### PART 1 — BARE TRUSTS

- 1 In ITTOIA 2005, after section 848 insert— Bare trusts (1) This section applies if— (a) a partner in a...  
2 In CTA 2009, after section 1258 insert— Bare trusts (1) This section applies if— (a) a partner in a...

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- 3 (1) TMA 1970 is amended as follows.  
 4 (1) The amendment made by paragraph 1 has effect in...  
     PART 2 — NOTIONAL TRADE AND BUSINESS OF INDIRECT PARTNER  
 5 (1) ITTOIA 2005 is amended as follows.  
     PART 3 — RETURNS: INFORMATION TO BE INCLUDED  
 6 (1) TMA 1970 is amended as follows.  
 7 (1) F(No.2)A 2017 is amended as follows.  
     PART 4 — RETURNS: OVERSEAS PARTNERS IN INVESTMENT PARTNERSHIPS  
     ETC  
 8 (1) TMA 1970 is amended as follows.  
 9 In Schedule 14 to F(No.2)A 2017 (amendments relating to digital...  
     PART 5 — RETURNS CONCLUSIVE AS TO SHARES OF PROFITS AND LOSSES  
 10 (1) TMA 1970 is amended as follows.  
 11 In section 850 of ITTOIA 2005 (allocation of firm's profits...  
 12 In section 1262 of CTA 2009 (allocation of firm's profits...  
 13 (1) FA 2014 is amended as follows.  
 14 The amendments made by paragraphs 10 to 13 have effect...  
 15 (1) Schedule 14 to F(No.2)A 2017 (amendments relating to digital...

#### SCHEDULE 7 — Hybrid and other mismatches

##### *Introductory*

- 1 Part 6A of TIOPA 2010 (hybrid and other mismatches) is...

##### *Meaning of “tax” etc and treatment of cases where tax charged at a nil rate*

- 2 In section 259B (“tax” means certain taxes on income and...  
 3 In section 259BC (meaning of “ordinary income”), in subsection (3),...  
 4 In section 259FA (circumstances in which Chapter 6 applies), after...  
 5 In section 259GB (hybrid payee deduction/non-inclusion mismatches  
 and their extent),...  
 6 In section 259KB (meaning of “excessive PE deduction”), after  
 subsection...

##### *CFCs and foreign CFCs: qualifying CFC amounts*

- 7 (1) Section 259BD (chargeable companies in respect of CFCs and...

##### *Hybrid and other mismatches from financial instruments: qualifying capital amounts*

- 8 In section 259CC (interpretation of section 259CB), at the end...

##### *Hybrid transfer deduction/non-inclusion mismatches: qualifying capital amounts*

- 9 In section 259DB (meaning of “hybrid transfer arrangement”,  
 “underlying instrument”...  
 10 In section 259DD (hybrid transfer deduction/non-inclusion mismatches:  
 interpretation of section...

##### *Hybrid payee deduction/non-inclusion mismatches*

- 11 In section 259GB (hybrid payee deduction/non-inclusion mismatches  
 and their extent),...

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*Multinational payee deduction/non-inclusion mismatches*

- 12 In section 259HB (multinational payee deduction/non-inclusion mismatches and their extent),...

*Hybrid entity double deduction mismatches: use of restricted deduction*

- 13 In section 259IC(4) (counteraction where the hybrid entity is within...  
14 After section 259IC insert— Section 259ID income for the purposes...

*Imported mismatches: dual inclusion income*

- 15 In section 259K (overview of Chapter 11), after subsection (4)...  
16 (1) Section 259KC (denial of the relevant deduction in relation...  
17 After section 259KC insert— Deductions from dual inclusion income  
(1) If— (a) section 259KA(6)(a) applies as a result of...

*Adjustments in light of subsequent events: accounting treatment*

- 18 After section 259LA insert— Adjustments in light of later treatment...

*Commencement*

- 19 (1) The amendments made by paragraphs 2(b), 3 to 6...

SCHEDULE 8 — Corporate interest restriction

PART 1 — AMENDMENTS OF PART 10 OF TIOPA 2010

*Introductory*

- 1 Part 10 of TIOPA 2010 (corporate interest restriction) is amended...

*Hedging of tax-interest expense amounts or tax-interest income amounts etc*

- 2 (1) Section 384 (relevant derivative contract debits) is amended as...  
3 (1) Section 387 (relevant derivative contract credits) is amended as...  
4 (1) Section 411 (“relevant expense amount” and “relevant income amount”)...  
5 In section 412 (section 411: interpretation), after subsection (3) insert  
—...

*Group ratio: leaving R&D expenditure credits out of account*

- 6 In section 416 (meaning of “the group-EBITDA”), after subsection (2)...

*Public infrastructure*

- 7 (1) Section 433 (meaning of “qualifying infrastructure company”) is amended...  
8 (1) Section 434 (elections under section 433) is amended as...  
9 (1) Section 436 (meaning of “qualifying infrastructure activity”) is amended...  
10 In section 443 (interest capacity for group with qualifying infrastructure...  
11 In section 444 (joint venture companies), in subsection (1), after...

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*Identifying members of a worldwide group*

- 12 After section 454 insert— Investment managers Investments held by investment...
- 13 (1) Section 475 (meaning of “non-consolidated subsidiary” and “consolidated subsidiary”)...

*Interest restriction returns*

- 14 (1) Paragraph 9 of Schedule 7A (extended period for submission...
- 15 (1) Paragraph 70 of Schedule 7A (cases where company treated...
- 16 After paragraph 70 of Schedule 7A insert— Failure to comply...
- 17 (1) Paragraph 71 of Schedule 7A (regulations for purposes of...

*Other amendments*

- 18 In section 378 (disallowed tax-interest expense amounts carried forward), in...
- 19 In section 393(5)(a) (amount of interest allowance for a period...
- 20 (1) Section 411 (meaning of “relevant expense amount” and “relevant...
- 21 (1) Section 412 (section 411: interpretation) is amended as follows....

*Commencement*

- 22 (1) The amendments made by paragraphs 2 to 5, 10...
- 23 (1) Part 10 of TIOPA 2010 has effect, and is...
- 24 The amendment made by paragraph 11 has effect in relation...
- 25 The amendments made by paragraph 15 have effect in relation...
- 26 The amendment made by paragraph 16 does not have effect...
- PART 2 — OTHER AMENDMENTS
- 27 In section 9A of CTA 2010 (designated currency of a...
- 28 The amendment made by paragraph 27 has effect in relation...

SCHEDULE 9 — Bank levy

PART 1 — CHARGEABLE EQUITY AND LIABILITIES

*Introductory*

- 1 Part 4 of Schedule 19 to FA 2011 (bank levy:...

*Chargeable equity and liabilities: relevant groups and relevant entities*

- 2 For paragraphs 15 to 23 (and the italic heading preceding...

*Definition of “UK allocated equity and liabilities”*

- 3 In paragraph 24(1) (steps to determine UK allocated equity and...
- 4 (1) Paragraph 25 (UK allocated equity and liabilities: netting) is...
- 5 In paragraph 26(4), for “paragraph 17(17) or 19(17)” substitute “...
- 6 (1) Paragraph 27 (UK allocated equity and liabilities: determining the...
- 7 After paragraph 27 insert— (1) Paragraph 27D applies for the purposes of paragraph 27(2)(b)...

*Consequential amendments*

- 8 In consequence of the preceding provisions of this Schedule, Schedule...
- 9 In paragraph 30(2), at the beginning insert “ For the...



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- 10 In paragraph 40(1), for the words from “paragraphs 16” to...
  - 11 (1) Paragraph 47 is amended in accordance with this paragraph....
  - 12 In paragraph 53(4)— (a) in paragraph (a), for “relevant UK...
  - 13 (1) Paragraph 54 is amended in accordance with this paragraph....
  - 14 (1) Paragraph 70 is amended in accordance with this paragraph....
  - 15 In paragraph 77, after “subject to” insert “ Step 7...
- PART 2 — MISCELLANEOUS AMENDMENTS

*Introductory*

- 16 Schedule 19 to FA 2011 (the bank levy) is amended...

*Joint ventures*

- 17 (1) In Part 5 (supplementary provision), omit paragraphs 43 and...

*Joint and several liability*

- 18 In paragraph 53 (joint and several liability), after sub-paragraph (2)...
- 19 After paragraph 53, insert— (1) This paragraph applies where— (a) an entity (the “ring-fenced...

*Meaning of “the responsible member”*

- 20 (1) Paragraph 54 (meaning of “the responsible member”) is amended...
- 21 After paragraph 55, insert— (1) This paragraph applies for the purposes of paragraph 54(3)(c)(ii)...

*International accounting standards*

- 22 In paragraph 4 (bank levy to be charged in relation...
- 23 In paragraph 12 (definition of “banking group”), in sub-paragraph (7),...
- 24 In paragraph 13 (definition of “banking group”: exempt activities condition)—...
- 25 In paragraph 14 (definition of “assets”, “equity” and “liabilities”), omit...
- 26 In paragraph 24 (definition of “UK allocated equities and liabilities”) —...
- 27 In paragraph 35 (exclusion of relevant tax liabilities)—
- 28 In paragraph 36 (exclusion of relevant retirement benefit liabilities)—
- 29 In paragraph 42 (financial statements etc)— (a) in sub-paragraph (8),...
- 30 In paragraph 70 (general definitions)— (a) omit the definition of...
- 31 In paragraph 71 (definition of “asset management activities”), in sub-paragraph...
- 32 In paragraph 72 (definition of “capital resources condition”), in sub-paragraph...
- 33 In paragraph 73 (definition of “excluded entity”), in sub-paragraph (3),...
- 34 In paragraph 81 (power to make consequential changes), in sub-paragraph...

PART 3 — COMMENCEMENT

- 35 The amendments made by Part 1, and by paragraphs 17...
- 36 The amendments made by paragraphs 18 and 19 of Part...

SCHEDULE 10 — Settlements: anti-avoidance etc

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## PART 1 — CAPITAL GAINS TAX

### *TCGA 1992*

- 1 (1) In TCGA 1992, after section 87C insert— Sections 87...
- 2 (1) Sub-paragraph (2) applies in a case where—  
PART 2 — INCOME TAX

### *ITTOIA 2005*

- 3 (1) Chapter 5 of Part 5 of ITTOIA 2005 (settlements:...
- 4 In section 619(1) (list of provisions in the Chapter charging...
- 5 In section 621 (income charged under the Chapter), for “income...
- 6 In section 622 (person liable), at the end insert “...
- 7 In section 623 (deductions and reliefs allowed when calculating liability...
- 8 In section 635 (amount of available income for section 633...
- 9 In section 636 (amount of unprotected income that is undistributed...
- 10 In section 637 (qualifications to section 636)—
- 11 After section 643 insert— Benefits matched with protected foreign-source income...

### *ITA 2007*

- 12 Chapter 2 of Part 13 of ITA 2007 (transfer of...
- 13 (1) Section 731 (charge to tax on income treated as...
- 14 In section 732(1)(e) (where benefit received, income treated as arising...
- 15 In section 733A(7) (meaning of “close member” of settlor's family),...
- 16 After section 733A insert— Recipients of onward gifts (1) Sections 733C to 733E apply if—
- 17 In section 734 (amount charged under section 731 is reduced...
- 18 After section 734 insert— Reduction in amount charged: previous settlements...
- 19 After section 735B insert— Person liable under section 733C or...

### *Consequential amendments*

- 20 (1) Section 97 of TCGA 1992 (settlements: supplementary provisions) is...

### *Commencement etc of amendments in ITTOIA 2005 and ITA 2007*

- 21 (1) Subject as follows, the amendments made by paragraphs 3...
- 22 The new section 643D(3) of ITTOIA 2005 is to be...

## SCHEDULE 11 — Stamp duty land tax: higher rates for additional dwellings

- 1 Schedule 4ZA to FA 2003 (stamp duty land tax: higher...

### *Previous residence required to be disposed of entirely*

- 2 (1) Paragraph 3 (single dwelling transactions: purchaser is an individual)...

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*Exception where purchaser has prior interest in purchased dwelling*

- 3 After paragraph 7 insert— Exception where purchaser has prior interest...

*Exception where spouses and civil partners purchasing from one another*

- 4 After paragraph 9 insert— Spouses and civil partners purchasing from...

*Property adjustment on divorce, dissolution of civil partnership etc*

- 5 After paragraph 9A (as inserted by paragraph 4 of this...

*Purchase etc by person appointed under Mental Capacity Act 2005 to make decisions for a child*

- 6 (1) In paragraph 12 (settlements and bare trusts with beneficiaries...

*Minor and consequential amendments*

- 7 In paragraph 2, after sub-paragraph (3) insert—  
8 (1) Paragraph 3 is amended as follows.  
9 In paragraph 6— (a) after sub-paragraph (1) insert—  
10 In paragraph 8— (a) in sub-paragraph (1) for “ceases to...  
11 In paragraph 9(3) for “paragraph” substitute “ Schedule ”.  
12 (1) Paragraph 12 is amended as follows.  
13 In the italic heading before paragraph 17 omit “, Wales”....  
14 (1) Paragraph 17 is amended as follows.  
15 In section 128(9)(b) of FA 2016 for “ “during that...

*Commencement*

- 16 (1) The amendments made by this Schedule (other than those...

SCHEDULE 12 — Landfill tax: disposals not made at landfill sites, etc  
PART 1 — AMENDMENTS OF PART 3 OF FA 1996

*Introduction*

- 1 Part 3 of FA 1996 (landfill tax) is amended as...

*Taxable disposals*

- 2 (1) Section 40 (charge to tax) is amended as follows....  
3 After section 40 insert— Disposals of material (1) For the purposes of this Part, there is a...

*Liability to pay landfill tax*

- 4 (1) Section 41 (liability to pay tax) is amended as...

*Exemptions*

- 5 In section 43 (material removed from water), in subsections (1),...  
6 In section 44 (mining and quarrying), in subsection (1), after...  
7 (1) Section 45 (pet cemeteries) is amended as follows.  
8 In section 46 (power to vary), in subsection (2), before...

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### *Taxable activities*

- 9 (1) Section 69 (taxable activities) is amended as follows.

#### *Taxable disposals etc: supplementary and consequential amendments*

- 10 In section 42 (amount of tax), in subsection (2)—  
 11 In section 51 (credit: general), in subsection (1)(a), after “liable...  
 12 In section 52 (bad debts), in subsection (1)(a), after “taxable...  
 13 Omit sections 64 to 67.  
 14 (1) Section 70 (interpretation) is amended as follows.  
 15 In section 71 (orders and regulations), in subsection (7)—  
 16 (1) Schedule 5 (landfill tax) is amended as follows.

### *Registration*

- 17 (1) Section 47 (registration) is amended as follows.

#### *Registration: supplementary and consequential amendments*

- 18 In section 49 (accounting for tax and time for payment),...  
 19 (1) Section 59 (groups of companies) is amended as follows...  
 20 In section 70 (interpretation), in subsection (1), for ““registrable...  
 21 (1) Schedule 5 is amended as follows.

### *Assessment*

- 22 (1) Section 50 (power to assess) is amended as follows...  
 23 After that section insert— Power to assess: unregistered persons (1)  
 Where— (a) it appears to the Commissioners that a...

#### *Assessment: supplementary and consequential amendments*

- 24 In section 54 (appeals), in subsection (2)—  
 25 (1) Schedule 5 is amended as follows.

#### PART 2 — AMENDMENTS OF OTHER ACTS

### *FA 2008*

- 26 (1) Schedule 36 to FA 2008 (information and inspection powers)...  
 27 (1) Schedule 41 to that Act (penalties: failure to notify...

### *FA 2011*

- 28 In FA 2011, in Schedule 23 (data-gathering powers), in paragraph...  
 PART 3 — COMMENCEMENT AND TRANSITIONAL PROVISIONS

### *Commencement*

- 29 (1) The amendments made by this Schedule have effect in...

### *Registration*

- 30 (1) In section 47 of FA 1996 as it has...

#### *Disposals before April 2018 at places other than landfill sites*

- 31 (1) Where the Commissioners become aware of a disposal that—...

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- 32 (1) A person who is liable (by virtue of paragraph...
- 33 Schedule 41 to FA 2008 (penalties: failure to notify etc)...
- 34 Paragraphs 31 to 33 come into force on 1 April...

*Interpretation*

- 35 Expressions used in this Part of this Schedule that are...

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