
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 13

JOINT AND SEVERAL LIABILITY OF COMPANY DIRECTORS ETC

“Tax-avoidance arrangements”

- 6 (1) In this Schedule “tax-avoidance arrangements” means—
- (a) arrangements in respect of which a notice has been given under paragraph 12 of Schedule 43 to FA 2013, paragraph 8 or 9 of Schedule 43A to that Act or paragraph 8 of Schedule 43B to that Act (notice of final decision after considering opinion of GAAR Advisory Panel) stating that a tax advantage is to be counteracted under the general anti-abuse rule;
 - (b) arrangements in respect of which a notice has been given under section 204 of FA 2014 (follower notice) and not withdrawn;
 - (c) DOTAS arrangements within the meaning given by subsection (5) of section 219 of that Act (circumstances in which an accelerated payment notice may be given);
 - (d) arrangements to which HMRC have allocated a reference number under paragraph 22 of Schedule 17 to F(No.2)A 2017 (disclosure of tax avoidance schemes: VAT and other indirect taxes) or in respect of which the promoter must provide prescribed information under paragraph 23 of that Schedule;
 - (e) arrangements in relation to which a relevant tribunal order has been made;
 - (f) arrangements that—
 - (i) are substantially the same as arrangements in relation to which a relevant tribunal order has been made (whether involving the same or different parties), and
 - (ii) have as their promoter the person specified as the promoter in the application for the order.
- (2) For the purposes of sub-paragraph (1)(e) and (f) a relevant tribunal order is made in relation to arrangements if the tribunal—
- (a) makes an order under—
 - (i) subsection (1)(a) of section 314A of FA 2004 (order to disclose), or
 - (ii) paragraph 4(1)(a) of Schedule 17 to F(No.2)A 2017 (corresponding provision for indirect taxes),that a proposal for the arrangements is notifiable;
 - (b) makes an order under—
 - (i) subsection (1)(b) of that section, or
 - (ii) paragraph 4(1)(b) of that Schedule,that the arrangements are notifiable;
 - (c) makes an order under—
 - (i) subsection (1)(a) of section 306A of FA 2004 (doubt as to notifiability), or

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- (ii) paragraph 5(1)(a) of Schedule 17 to F(No.2)A 2017,
that a proposal for the arrangements is to be treated as notifiable;
 - (d) makes an order under—
 - (i) subsection (1)(b) of that section, or
 - (ii) paragraph 5(1)(b) of that Schedule,
that the arrangements are to be treated as notifiable.
- (3) Section 307 of FA 2004 (meaning of “promoter”) applies for the purposes of sub-paragraph (1)(f)(ii).
- In that section as it so applies—
- (a) references to a notifiable proposal are to be read as references to the proposal mentioned in sub-paragraph (2)(a) or (c);
 - (b) references to notifiable arrangements are to be read as references to the arrangements mentioned in sub-paragraph (2)(b) or (d).

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