

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 2

PROMOTION STRUCTURES

- 12 In section 237A (duty to give conduct notice: defeat of promoted arrangement) after subsection (3B) (as inserted by paragraph 22(2) of this Schedule) insert—
- “(3C) If a person meets a condition in subsection (11), (12) or (13) and the person falls within the case described in paragraph 2 of Schedule 33A (multiple entity promoter), the authorised officer must determine (whether under subsection (1) or (3)(a) or (b)) that the meeting of the condition should be regarded as significant.”