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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 27. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 30

#### AMENDMENTS OF PART 5 OF FA 2014

#### PART 4

##### MISCELLANEOUS AMENDMENTS

###### *Monitoring notices: applications to tribunal*

- 27 (1) In section 242 (monitoring notices: duty to apply to tribunal), in subsection (1)—
- (a) in paragraph (b)—
    - (i) the words from “has failed” to the end become sub-paragraph (i);
    - (ii) at the end of that sub-paragraph insert “, or
      - (ii) has provided false or misleading information or documents in relation to the notice,”;
  - (b) in the words after paragraph (b), after “the authorised officer must” insert “, within the period of 12 months beginning with the day on which the authorised officer makes the determination, ”.
- (2) After subsection (1) insert—
- “(1A) Where subsection (1B) applies, an authorised officer, or an officer of Revenue and Customs with the approval of an authorised officer, may apply to the tribunal for approval to give a person (“P”) a monitoring notice.
  - (1B) This subsection applies where—
    - (a) within the period of 6 years after a conduct notice ceases to have effect in relation to P, the officer mentioned in subsection (1A) determines that P—
      - (i) failed to comply with one or more conditions in the notice, or
      - (ii) provided false or misleading information or documents in relation to the notice, and
    - (b) the officer could not reasonably have been expected to make the determination when the conduct notice had effect.
  - (1C) An application under subsection (1A) may not be made after the period of 12 months beginning with the day on which the officer makes the determination mentioned in subsection (1B)(a).
  - (1D) Where subsection (1E) applies, an authorised officer, or an officer of Revenue and Customs with the approval of an authorised officer, may apply to the tribunal for approval to give a person (“D”) a monitoring notice.

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- (1E) This subsection applies where—
- (a) at any time before the end of the period of 6 years after a conduct notice ceases to have effect in relation to a person (“P”), an authorised officer determines (whether before or after the notice ceases to have effect) that P—
    - (i) failed to comply with one or more conditions in the notice, or
    - (ii) provided false or misleading information or documents in relation to the notice,
  - (b) before the end of that period, the authorised officer becomes aware that P has made a relevant transfer within the meaning of paragraph 5 of Schedule 33A (promotion structures) to D (whether before or after the notice ceases to have effect), and
  - (c) the officer could not reasonably have been expected—
    - (i) to apply to the tribunal for approval to give P a monitoring notice, or
    - (ii) to give P a monitoring notice following such an application, before the relevant transfer took place.
- (1F) For the purposes of an application under subsection (1D), any act or omission of P by reference to which the determination mentioned in subsection (1E) (a) was made is to be treated as an act or omission of D.
- (1G) An application under subsection (1D) may not be made after the period of 12 months beginning with the day on which the officer makes the determination mentioned in subsection (1E)(a).”
- (3) The amendments made by this paragraph have effect in relation to—
- (a) conduct notices that cease to have effect on or after the day on which this Act is passed, and
  - (b) relevant transfers made on or after that day.

**Changes to legislation:**

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