
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021,
Cross Heading: Conduct notices: significance of conditions. (See end of Document for details)

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 4

MISCELLANEOUS AMENDMENTS

Conduct notices: significance of conditions

- 22 (1) In section 237 (duty to give conduct notices)—
- (a) in subsection (5), in paragraph (b)—
 - (i) omit sub-paragraph (i) (and the “and” after it);
 - (ii) in sub-paragraph (ii), for “(or conditions)” substitute “ (or, if more than one condition is met, the meeting of all of those conditions, taken together) ”;
 - (b) after that subsection insert—
 - “(5A) In determining under subsection (5)(b) whether or not P's meeting of the condition (or conditions) should be regarded as significant, the authorised officer must determine whether the meeting of that condition (or those conditions taken together) by the person mentioned in subsection (1A)(a) should be regarded as significant in view of the purposes of this Part.
 - (5B) If the officer determines that the meeting of the condition (or those conditions) by that person should be regarded as significant, the officer must determine that P's meeting of that condition (or those conditions) should be regarded as significant.”;
 - (c) in subsection (7A)—
 - (i) in the words before paragraph (a) omit “both”;
 - (ii) omit paragraph (a) (and the “and” after it).
- (2) In section 237A (duty to give conduct notices: defeat of promoted arrangements)—
- (a) in subsection (3) omit paragraph (a) (and the “and” after it);
 - (b) after that subsection insert—
 - “(3A) In determining under subsection (3) whether or not P's meeting of the condition should be regarded as significant, the authorised officer must determine whether the meeting of that condition by the person mentioned in subsection (2)(a) should be regarded as significant in view of the purposes of this Part.

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- (3B) If the officer determines that the meeting of the condition by that person should be regarded as significant, the officer must determine that P's meeting of that condition should be regarded as significant.”;
- (c) in subsection (9) omit paragraph (a) (and the “and” after it).

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