

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

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 4

MISCELLANEOUS AMENDMENTS

Defeat notices

- 26 In section 241A (defeat notices), in subsection (4), for “come to the attention of HMRC” substitute “ first come to the attention of an authorised officer ”.

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