

**Status:** This version of this cross heading contains provisions that are prospective.

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

## SCHEDULES

### SCHEDULE 33

#### LICENSING AUTHORITIES: REQUIREMENTS TO GIVE OR OBTAIN TAX INFORMATION

##### *Interpretation*

PROSPECTIVE

- 9 In this Schedule—
- “authorisation” has the meaning given by paragraph 1;
  - “authorised activity” has the meaning given by paragraph 1;
  - “category”, in relation to an authorisation or authorised activity, has the meaning given by paragraph 1;
  - “company” has the same meaning as in the Corporation Tax Acts (see section 1121 of CTA 2010);
  - “completed”, in relation to a tax check, has the meaning given by paragraph 5(3);
  - “first-time”, in relation to an application for an authorisation, has the meaning given by paragraph 2(3);
  - “HMRC” means Her Majesty's Revenue and Customs;
  - “HMRC Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;
  - “initiated”, in relation to a tax check, has the meaning given by paragraph 5(3);
  - “licensing authority” has the meaning given by paragraph 1;
  - “the required period”, in relation to an application for an authorisation, has the meaning given by paragraph 3(4);
  - “tax check” has the meaning given by paragraph 5(1);
  - “tax compliance” means compliance with obligations under the Tax Acts.

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