



Finance Act 2022

2022 CHAPTER 3

PART 6 U.K.

MISCELLANEOUS AND FINAL

Avoidance

91 Penalties for facilitating avoidance schemes involving non-resident promoters U.K.

- (1) Schedule 13 makes provision for and about penalties for facilitating avoidance schemes involving non-resident promoters.
- (2) In consequence of that Schedule, in Schedule 13 to FA 2020 (joint and several liability of company directors etc), in paragraph 5(6), after paragraph (e) insert—
 - “(f) Schedule 13 to FA 2022 (penalties for facilitating avoidance schemes involving non-resident promoters).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Section 91.