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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2024, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### PROMOTION OF TAX AVOIDANCE SCHEMES

##### *Extent*

- 4 (1) The amendments made by [paragraph 1](#) extend to England and Wales, Scotland and Northern Ireland.
- (2) The amendments made by [paragraph 2](#) extend to—
- (a) England and Wales and Scotland, and
  - (b) Northern Ireland, so far as relating to applications and orders made, and undertakings accepted, under sections [8ZF](#) or [8ZG](#) of CDDA 1986 (inserted by [paragraph 1](#)).
- (3) The other provisions of CDDA 1986, except for sections 13 to 15 (consequences of contravention), extend to Northern Ireland (as well as England and Wales and Scotland) so far as relating to applications and orders made, and undertakings accepted, under section [8ZF](#) or [8ZG](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2024, Paragraph 4.