



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

Conduct notices

240 Amendment or withdrawal of conduct notice

- (1) This section applies where a conduct notice has been given to a person.
- (2) An authorised officer may at any time amend the notice.
- (3) An authorised officer—
 - (a) may withdraw the notice if the officer thinks it is not necessary for it to continue to have effect, and
 - (b) in considering whether or not that is necessary must take into account the person's record of compliance, or failure to comply, with the conditions in the notice.