



# Finance Act 2014

## 2014 CHAPTER 26

### PART 5

#### PROMOTERS OF TAX AVOIDANCE SCHEMES

##### *Offences*

#### **278 Offence of concealing etc documents**

- (1) A person is guilty of an offence if—
  - (a) the person is required to produce a document by a notice given under section 255,
  - (b) the tribunal approved the giving of the notice under section 256, and
  - (c) the person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, that document.
- (2) Subsection (1) does not apply if the person acts after the document has been produced to an officer of Revenue and Customs in accordance with section 255, unless the officer has notified the person in writing that the document must continue to be available for inspection (and has not withdrawn the notification).
- (3) Subsection (1) does not apply, in a case to which section 268(1) applies, if the person acts after the end of the expiry of 6 months beginning with the day on which a copy of the document was produced in accordance with that section unless, before the expiry of that period, an officer of Revenue and Customs makes a request for the original document under section 268(2)(b).

#### **279 Offence of concealing etc documents following informal notification**

- (1) A person is guilty of an offence if the person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document after an officer of Revenue and Customs has informed the person in writing that—
  - (a) the document is, or is likely, to be the subject of a notice under section 255, and

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*Status: This is the original version (as it was originally enacted).*

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- (b) the officer of Revenue and Customs intends to seek the approval of the tribunal to the giving of the notice.
- (2) A person is not guilty of an offence under this section if the person acts after—
- (a) at least 6 months has expired since the person was, or was last, informed as described in subsection (1), or
  - (b) a notice has been given to the person under section 255, requiring the document to be produced.

## **280 Penalties for offences**

- (1) A person who is guilty of an offence under section 278 or 279 is liable—
- (a) on summary conviction, to—
    - (i) in England and Wales, a fine, or
    - (ii) in Scotland or Northern Ireland, a fine not exceeding the statutory maximum, or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine or both.
- (2) In relation to an offence committed before section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 comes into force, subsection (1)(a)(i) has effect as if the reference to “a fine” were a reference to “a fine not exceeding the statutory maximum”.