Finance Act 2014

2014 CHAPTER 26

PART 4

FOLLOWER NOTICES AND ACCELERATED PAYMENTS

CHAPTER 3

ACCELERATED PAYMENT

Accelerated payment notices

219 Circumstances in which an accelerated payment notice may be given

(1) HMRC may give a notice (an "accelerated payment notice") to a person ("P") if Conditions A to C are met.

(2) Condition A is that—

(a) a tax enquiry is in progress into a return or claim made by P in relation to a relevant tax, or

(b) P has made a tax appeal (by notifying HMRC or otherwise) in relation to a relevant tax but that appeal has not yet been—

(i) determined by the tribunal or court to which it is addressed, or

(ii) abandoned or otherwise disposed of.

(3) Condition B is that the return or claim or, as the case may be, appeal is made on the basis that a particular tax advantage ("the asserted advantage") results from particular arrangements ("the chosen arrangements").

(4) Condition C is that one or more of the following requirements are met—

(a) HMRC has given (or, at the same time as giving the accelerated payment notice, gives) P a follower notice under Chapter 2—

(i) in relation to the same return or claim or, as the case may be, appeal, and

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(ii) by reason of the same tax advantage and the chosen arrangements;

(b) the chosen arrangements are DOTAS arrangements;

(c) a GAAR counteraction notice has been given in relation to the asserted advantage or part of it and the chosen arrangements (or is so given at the same time as the accelerated payment notice) in a case where the stated opinion of at least two of the members of the sub-panel of the GAAR Advisory Panel which considered the matter under paragraph 10 of Schedule 43 to FA 2013 was as set out in paragraph 11(3)(b) of that Schedule (entering into tax arrangements not reasonable course of action etc).

[[F1](d) a notice has been given under paragraph 8(2) or 9(2) of Schedule 43A to FA 2013 (notice of final decision after considering Panel's opinion about referred or counteracted arrangements) in relation to the asserted advantage or part of it and the chosen arrangements (or is so given at the same time as the accelerated payment notice) in a case where the stated opinion of at least two of the members of the sub-panel of the GAAR Advisory Panel about the other arrangements (see subsection (8)) was as set out in paragraph 11(3)(b) of Schedule 43 to FA 2013;

(e) a notice under paragraph 8(2) of Schedule 43B to FA 2013 (GAAR: generic referral of tax arrangements) has been given in relation to the asserted advantage or part of it and the chosen arrangements (or is so given at the same time as the accelerated payment notice) in a case where the stated opinion of at least two of the members of the sub-panel of the GAAR Advisory Panel which considered the generic referral in respect of those arrangements under paragraph 6 of Schedule 43B to FA 2013 was as set out in paragraph 6(4)(b) of that Schedule.**]**

(5) "DOTAS arrangements" means—

(a) [F2]... arrangements to which HMRC has allocated a reference number under section 311 of FA 2004,

(b) [F3]... arrangements implementing a [F3]... proposal where HMRC has allocated a reference number under that section to the proposed [F3]... arrangements, or

(c) arrangements in respect of which **[**[F4]a person**]** must provide prescribed information under section 312(2) **[**[F5]or 312ZA(2)**]** of that Act by reason of the arrangements being substantially the same as [F6]... arrangements within paragraph (a) or (b).

(6) But the [F7]... arrangements within subsection (5) do not include arrangements in relation to which HMRC has given notice under section 312(6) **[**[F8]or 312ZA(4)**]** of FA 2004 (notice that **[**[F9]persons**]** not under duty imposed to notify client of reference number).

(7) "GAAR counteraction notice" means a notice under paragraph 12 of Schedule 43 to FA 2013 (notice of final decision to counteract under the general anti-abuse rule).

[[F10](8) In subsection (4)(d) "other arrangements" means—

(a) in relation to a notice under paragraph 8(2) of Schedule 43A to FA 2013, the referred arrangements (as defined in that paragraph);

(b) in relation to a notice under paragraph 9(2) of that Schedule, the counteracted arrangements (as defined in paragraph 2 of that Schedule).**]**

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Textual Amendments

F1 S. 219(4)(d)(e) inserted (with effect in accordance with s. 157(30) of the amending Act) by Finance Act 2016 (c. 24), **s. 157(19)**

F2 Word in s. 219(5)(a) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(a)**, 44

F3 Word in s. 219(5)(b) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(b)**, 44

F4 Words in s. 219(5)(c) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(c)(i)**, 44

F5 Words in s. 219(5)(c) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(c)(ii)**, 44

F6 Word in s. 219(5)(c) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(c)(iii)**, 44

F7 Word in s. 219(6) omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(d)(i)**, 44

F8 Words in s. 219(6) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(d)(ii)**, 44

F9 Word in s. 219(6) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 43(2)(d)(iii)**, 44

F10 S. 219(8) inserted (with effect in accordance with s. 157(30) of the amending Act) by Finance Act 2016 (c. 24), **s. 157(20)**

Changes to legislation:
Finance Act 2014, Section 219 is up to date with all changes known to be in force on or before 14 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(iii)
- Sch. 31 para. 2(4A) inserted by 2017 c. 32 Sch. 14 para. 45(2)(c)
- Sch. 31 para. 3(1A) inserted by 2017 c. 32 Sch. 14 para. 45(3)(b)
- Sch. 31 para. 5(b) inserted by 2017 c. 32 Sch. 14 para. 45(4)(c)
- Sch. 31 para. 2(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(ii)
- Sch. 31 para. 5(a) words inserted by 2017 c. 32 Sch. 14 para. 45(4)(b)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by 2017 c. 32 Sch. 14 para. 45(2)(a)(i)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by 2017 c. 32 Sch. 14 para. 45(4)(a)
- Sch. 32 para. 1(2)(b) inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(iii)
- Sch. 32 para. 1(3A) inserted by 2017 c. 32 Sch. 14 para. 46(2)(c)
- Sch. 32 para. 1(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(ii)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by 2017 c. 32 Sch. 14 para. 46(2)(a)(i)