
Changes to legislation: Finance Act 2015, Cross Heading: Disciplinary action in relation to professionals etc is up to date with all changes known to be in force on or before 03 April 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 19

PROMOTERS OF TAX AVOIDANCE SCHEMES

Disciplinary action in relation to professionals etc

- 7 (1) In Schedule 34 (threshold conditions), paragraph 8 (disciplinary action: professionals etc) is amended as follows.
- (2) For sub-paragraph (1) substitute—
- “(1) A person who carries on a trade or profession that is regulated by a professional body meets this condition if all of the following conditions are met—
- (a) the person is found guilty of misconduct of a prescribed kind,
 - (b) action of a prescribed kind is taken against the person in relation to that misconduct, and
 - (c) a penalty of a prescribed kind is imposed on the person as a result of that misconduct.”
- (3) In the heading, for “*by a professional body*” substitute “*against a member of a trade or profession*”.
- (4) In sub-paragraph (3), in paragraph (h), for “for” substitute “of”.

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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. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)