

# SCHEDULES

## SCHEDULE 19

### LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

#### PART 3

##### SANCTIONS FOR PERSISTENTLY UNCO-OPERATIVE LARGE BUSINESSES

###### *Special measures notices*

- 43 (1) A special measures notice—
- (a) may be withdrawn by a designated HMRC officer at any time by giving a further notice to the head of the UK group, and
  - (b) expires, if not previously withdrawn, at the end of the period of 27 months beginning with the relevant day.
- (2) “The relevant day” means the later of—
- (a) the day on which the special measures notice was given, and
  - (b) the day on which it was last confirmed under paragraph 44.