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**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 54 is up to date with all changes known to be in force on or before 05 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

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## SCHEDULES

### SCHEDULE 16

#### PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

##### PART 12

##### GENERAL

##### *Meaning of “tax”*

- 54 (1) In this Schedule “tax” includes any of the following taxes—
- (a) income tax,
  - (b) corporation tax, including any amount chargeable as if it were corporation tax or treated as if it were corporation tax,
  - (c) capital gains tax,
  - (d) petroleum revenue tax,
  - (e) diverted profits tax,
  - (f) apprenticeship levy,
  - (g) inheritance tax,
  - (h) stamp duty land tax, and
  - (i) annual tax on enveloped dwellings,
- and also includes national insurance contributions.
- (2) The Treasury may by regulations amend sub-paragraph (1) so as to—
- (a) add a tax to the list of taxes for the time being set out in that sub-paragraph;
  - (b) remove a tax for the time being set out in that sub-paragraph;
  - (c) remove the reference to national insurance contributions;
  - (d) substitute for that reference a reference to national insurance contributions of a particular class or classes;
  - (e) where provision has been made under paragraph (d)—
    - (i) add a class or classes of national insurance contributions to those for the time being specified in that sub-paragraph;
    - (ii) remove a class or classes of national insurance contributions for the time being so specified.
- (3) Regulations under this paragraph may—
- (a) make supplementary, incidental, and consequential provision, including provision amending or repealing any provision of this Schedule;
  - (b) make transitional provision.

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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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)