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**Changes to legislation:** Finance Act 2016, Cross Heading: *Qualifying companies: duty to publish a company tax strategy* is up to date with all changes known to be in force on or before 08 June 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 19

#### LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

#### PART 2

##### PUBLICATION OF TAX STRATEGIES

###### *Qualifying companies: duty to publish a company tax strategy*

- 22 (1) This paragraph applies in relation to a UK company which in any financial year (“the current financial year”) is a qualifying company.
- (2) The company must prepare and publish a company tax strategy, containing the information required by paragraph 23, in accordance with this paragraph.
- (3) The duty under sub-paragraph (2) applies even if the company becomes a member of a UK group or a UK sub-group during the current financial year.
- (4) The company tax strategy—
- (a) must be published by the company before the end of the current financial year, and
  - (b) if the company was a qualifying company in the previous financial year, must not be published more than 15 months after the day on which its company tax strategy was published in the previous financial year.
- (5) The company tax strategy—
- (a) must be published on the internet so as to be accessible to the public free of charge (whether or not published in any other way), and
  - (b) may be published as a separate document or a self-contained part of a wider document.
- (6) The company must ensure that the company tax strategy published on the internet remains accessible to the public free of charge—
- (a) if a company tax strategy for the next financial year is required by this paragraph to be published, until that tax strategy is published, or
  - (b) if paragraph (a) does not apply, for at least one year.
- (7) For the purposes of this paragraph a company tax strategy is published when it is first published as mentioned in sub-paragraph (5)(a).
- (8) A UK permanent establishment which in any financial year is by virtue of paragraph 5(6) to be treated as a qualifying company is to be treated for the purposes of this paragraph and paragraphs 23 and 24 as if it were a UK company which in that financial year is a qualifying company.

**Changes to legislation:**

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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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)