



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 6

#### TAX ARBITRAGE

##### *General provisions about deduction notices and receipt notices*

#### **256 Notices given after tax return made**

- (1) If a company has made a company tax return for an accounting period, an officer of Revenue and Customs may only give the company a deduction notice or a receipt notice if a notice of enquiry has been given to the company in respect of the return.
- (2) After any enquiries into the return have been completed, an officer of Revenue and Customs may only give the company a deduction notice or a receipt notice if conditions A and B are met.
- (3) Condition A is that the officer could not have been reasonably expected to have been aware that the circumstances were such that a deduction notice or a receipt notice could have been given to the company in relation to the period.
- (4) Whether condition A is met must be determined on the basis of information made available to the Commissioners for Her Majesty's Revenue and Customs or an officer of Revenue and Customs before the time the enquiries into the return were completed.
- (5) Paragraph 44(2) and (3) of Schedule 18 to FA 1998 (information made available) applies for the purposes of subsection (4) as it applies for the purposes of paragraph 44(1) of that Schedule.
- (6) Condition B is that—
  - (a) the company was requested to provide information during an enquiry into the return, and

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*Status: This is the original version (as it was originally enacted).*

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- (b) if the company had duly complied with the request, an officer of Revenue and Customs could reasonably have been expected to give the company a deduction notice or a receipt notice in relation to the period.