



Finance Act 2014

2014 CHAPTER 26

PART 4

FOLLOWER NOTICES AND ACCELERATED PAYMENTS

CHAPTER 2

FOLLOWER NOTICES

Defined terms

218 Defined terms used in Chapter 2

For the purposes of this Chapter—

- “arrangements” has the meaning given by section 201(4);
- “the asserted advantage” has the meaning given by section 204(3);
- “the chosen arrangements” has the meaning given by section 204(3);
- “the denied advantage” has the meaning given by section 208(3);
- “follower notice” has the meaning given by section 204(1);
- “HMRC” means Her Majesty’s Revenue and Customs;
- “judicial ruling”, and “relevant” in relation to a judicial ruling and the chosen arrangements, have the meaning given by section 205;
- “relevant tax” has the meaning given by section 200;
- “the specified time” has the meaning given by section 208(8);
- “tax advantage” has the meaning given by section 201(2);
- “tax appeal” has the meaning given by section 203;
- “tax arrangements” has the meaning given by section 201(3);
- “tax enquiry” has the meaning given by section 202(2);
- “tax period” means a tax year, accounting period or other period in respect of which tax is charged;

Status: This is the original version (as it was originally enacted).

“P” has the meaning given by section 204(1);
“the 30 day post-representations period” has the meaning given by section 208(8);
“the 90 day post-notice period” has the meaning given by section 208(8).