



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

[^{F1}Stop notices

[^{F1}236B Effect of stop notices

- (1) A person subject to a stop notice must not promote—
 - (a) any arrangements that meet the description specified in the notice or that have a similar form or effect to arrangements of that description, or
 - (b) any proposal for such arrangements.
- (2) A person is subject to a stop notice for the purposes of this Part if—
 - (a) the person is the recipient of the notice;
 - (b) the person is a body corporate or partnership that the recipient of the notice controls or has significant influence over;
 - (c) the person controls or has significant influence over a body corporate or partnership that is the recipient of the notice;
 - (d) the recipient of the notice makes a relevant transfer to the person.
- (3) If the recipient of a stop notice controls or has significant influence over a person that is a body corporate or partnership, the recipient must—
 - (a) within 5 days of the giving of the notice, give a copy of the notice to that person, and
 - (b) within 15 days of the giving of the notice, provide HMRC with the information mentioned in subsection (6) in relation to that person.
- (4) If the recipient of a stop notice is a body corporate or partnership, it must—
 - (a) within 5 days of the giving of the notice, give a copy of the notice to each person who controls or has significant influence over it, and

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- (b) within 15 days of the giving of the notice, provide HMRC with the information mentioned in subsection (6) in relation to each such person.
- (5) If the recipient of a stop notice makes a relevant transfer to a person, the recipient must—
- (a) before making the transfer, give a copy of the notice to that person, and
 - (b) within 15 days of making the transfer, provide HMRC with the information mentioned in subsection (6) in relation to that person.
- (6) The information referred to in subsections (3)(b), (4)(b) and (5)(b) in relation to a person is—
- (a) the person's name;
 - (b) any name under which the person carries on a business and any previous name or pseudonym known by the recipient of the stop notice;
 - (c) the person's business address or registered office.
- (7) An authorised officer may give a copy of a stop notice to any person the officer considers the recipient of the notice is obliged to give a copy to as a result of subsection (3)(a), (4)(a) or [F2(5)(a)] (but this does not affect the obligation of the recipient to do so).
- (8) Sub-paragraphs (5) to (11) of paragraph 13A of Schedule 34 (meaning of “control” and “significant influence”) apply to this section as they apply to Part 2 of that Schedule.
- (9) In this section “relevant transfer” has the meaning it has in paragraph 5 of Schedule 33A (promotion structures).]

Textual Amendments

- F1** Ss. 236A-236K and cross-heading inserted (with effect in accordance with s. 121(6) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 30 para. 1](#)
- F2** Word in [s. 236B\(7\)](#) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), [s. 34\(5\)](#)

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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):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)