

SCHEDULES

SCHEDULE 18

ACCELERATED PAYMENTS: GROUP RELIEF

Amendments of Part 4 of FA 2014

- 6 (1) Section 223 (effect of notice given while tax enquiry is in progress) is amended as follows.
 - (2) For subsection (1) substitute—
 - “(1) This section applies where—
 - (a) an accelerated payment notice is given by virtue of section 219(2)(a) (notice given while a tax enquiry is in progress) (and not withdrawn), and
 - (b) an amount is stated in the notice in accordance with section 220(2)(b).”
 - (3) In subsection (2), for “the amount specified in the notice in accordance with section 220(2)(b)” substitute “that amount”.
 - (4) Accordingly, in the heading for that section after “progress” insert “: accelerated payment”.