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## SCHEDULES

### SCHEDULE 18

#### SERIAL TAX AVOIDANCE

##### **Modifications etc. (not altering text)**

- C1** Sch. 18 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, Sch. 9ZA para. 79 (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), Sch. 2 para. 7(7)-(10)); S.I. 2020/1642, reg. 9)

### PART 2

#### ENTRY INTO THE REGIME AND BASIC CONCEPTS

##### *Meaning of “tax”*

- 4 <sup>[F1]</sup>(1) In this Schedule “tax” includes any of the following taxes—
- (a) income tax,
  - (b) corporation tax, including any amount chargeable as if it were corporation tax or treated as if it were corporation tax,
  - (c) capital gains tax,
  - (d) petroleum revenue tax,
  - (e) diverted profits tax,
  - (f) apprenticeship levy,
  - (g) inheritance tax,
  - (h) stamp duty land tax,
  - (i) annual tax on enveloped dwellings,
  - (j) VAT<sup>[F2]</sup> and indirect taxes], and
  - (k) national insurance contributions.

- <sup>[F3]</sup>(2) For the purposes of this Schedule “indirect tax” means any of the following—

insurance premium tax  
general betting duty  
pool betting duty  
remote gaming duty  
machine games duty  
gaming duty  
lottery duty  
bingo duty  
air passenger duty  
hydrocarbon oils duty

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tobacco products duty  
duties on spirits, beer, wine, made-wine and cider  
soft drinks industry levy  
aggregates levy  
landfill tax  
[<sup>F4</sup>plastic packaging tax]  
climate change levy  
customs duties.]

#### Textual Amendments

- F1** Sch. 18 para. 4 renumbered as Sch. 18 para. 4(1) (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 66(4), [Sch. 17 para. 55\(2\)\(a\)](#)
- F2** Words in Sch. 18 para. 4(1)(j) inserted (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 66(4), [Sch. 17 para. 55\(2\)\(b\)](#)
- F3** Sch. 18 para. 4(2) inserted (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 66(4), [Sch. 17 para. 55\(2\)\(c\)](#)
- F4** Words in Sch. 18 para. 4(2) inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), s. 85(1)(a), [Sch. 15 para. 13](#); S.I. 2021/1409, regs. 3, 4

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