
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 18

SERIAL TAX AVOIDANCE

PART 2

ENTRY INTO THE REGIME AND BASIC CONCEPTS

“Tax advantage”: other taxes

- 7 In relation to taxes other than VAT, “tax advantage” includes—
- (a) relief or increased relief from tax,
 - (b) repayment or increased repayment of tax,
 - (c) receipt, or advancement of a receipt, of a tax credit,
 - (d) avoidance or reduction of a charge to tax, an assessment of tax or a liability to pay tax,
 - (e) avoidance of a possible assessment to tax or liability to pay tax,
 - (f) deferral of a payment of tax or advancement of a repayment of tax, and
 - (g) avoidance of an obligation to deduct or account for tax.

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.