

Changes to legislation: Finance Act 2016, Cross Heading: Consequential amendments is up to date with all changes known to be in force on or before 17 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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 7

SUPPLEMENTAL

Consequential amendments

- 59 In section 103ZA of TMA 1970 (disapplication of sections 100 to 103 in the case of certain penalties)—
- (a) omit “or” at the end of paragraph (ga), and
 - (b) after paragraph (h) insert “or
 - (i) Part 5 of Schedule 18 to the Finance Act 2016 (serial tax avoidance).”
- 60 In section 212 of FA 2014 (follower notices: aggregate penalties), in subsection (4)—
- (a) omit “or” at the end of paragraph (b), and
 - (b) after paragraph (c) insert “, or
 - (d) Part 5 of Schedule 18 to FA 2016 (serial tax avoidance).”
- 61 (1) The Social Security Contributions and Benefits Act 1992 is amended as follows.
- (2) In section 11A (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)), in subsection (1), at the end of paragraph (e) insert—
 - “(ea) the provisions of Schedule 18 to the Finance Act 2016 (serial tax avoidance);”.
 - (3) In section 16 (application of Income Tax Acts and destination of Class 4 contributions), in subsection (1), at the end of paragraph (d) insert “and
 - (e) the provisions of Schedule 18 to the Finance Act 2016 (serial tax avoidance);”.
- 62 In the Social Security Contributions and Benefits (Northern Ireland) Act 1992, in section 11A (application of certain provisions of the Income Tax Acts in relation

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to Class 2 contributions under section 11(2)), in subsection (1), at the end of paragraph (e) insert—

“(ea) the provisions of Schedule 18 to the Finance Act 2016 (serial tax avoidance);”.

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)