
Status: Point in time view as at 15/09/2016.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 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 2

PUBLICATION OF TAX STRATEGIES

Enforcement

- 31 (1) A penalty must be paid—
- (a) before the end of the period of 30 days beginning with the date on which the notification under paragraph 29(1)(b) was issued, or
 - (b) if a notice of appeal is given, before the end of 30 days beginning with the day on which the appeal is determined or withdrawn.
- (2) A penalty may be enforced as if it were corporation tax charged in an assessment and due and payable.

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