

SCHEDULES

SCHEDULE 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 3

SANCTIONS FOR PERSISTENTLY UNCO-OPERATIVE LARGE BUSINESSES

Special measures notices

- 42 (1) This paragraph applies to a UK group if—
- (a) the head of the group has been given a warning notice in relation to the group that has not been withdrawn,
 - (b) the period of 12 months beginning with the day on which the warning notice was given has elapsed, and
 - (c) the period of 15 months beginning with that day has not elapsed.
- (2) If a designated HMRC officer considers that the group falls within this Part, the officer may give the head of the group a notice under this paragraph (a “special measures notice”).
- (3) When considering whether the group falls within this Part, the officer may take into account any relevant behaviour, whether or not it is mentioned in the warning notice.
- (4) When deciding whether to give a special measures notice, the designated HMRC officer must consider any representations made by a member of the group before the end of the period of 12 months beginning with the day on which the warning notice was given.
- (5) The special measures notice must set out the reasons why the officer considers that the group falls within this Part.
- (6) Paragraph 45 deals with other circumstances in which a UK group may be given a special measures notice.