
Status: Point in time view as at 15/09/2016.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 3

SANCTIONS FOR PERSISTENTLY UNCO-OPERATIVE LARGE BUSINESSES

Special measures notices

- 44 (1) This paragraph applies to a UK group if—
- (a) the head of the group has been given a special measures notice in relation to the group which has not been withdrawn,
 - (b) the period of 24 months beginning with the relevant day has elapsed, and
 - (c) the period of 27 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 “confirmation notice”) confirming the special measures notice given in relation to the group.
- (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 special measures notice which is to be confirmed, in any previous confirmation notice or in the warning notice.
- (4) “The relevant day” has the same meaning as in paragraph 43(2).
- (5) The confirmation notice must set out the reasons why the officer considers that the group falls within this Part.
- (6) When deciding whether to give a confirmation notice, a designated HMRC officer must consider any representations made by a member of the group before the end of the period of 24 months beginning with the relevant day.
- (7) A confirmation notice—
- (a) may be withdrawn by a designated HMRC officer at any time by giving a further notice to the head of the group, and
 - (b) expires, if not previously withdrawn, at the end of the period of 27 months beginning with the day on which it is given.

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