
Status: Point in time view as at 15/09/2016.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

Penalties under this Part: general provisions

- 26 (1) Paragraphs 27 to 33 apply in relation to the liability of any person to a penalty under this Part and, accordingly, in those paragraphs—
- “failure”, in relation to a liability for a penalty, means a failure which could give rise to that liability,
 - “liability to a penalty” means a liability under paragraph 18, 21 or 24 (including paragraph 24 as applied to a qualifying UK partnership), and
 - “penalty” means a penalty under any of those paragraphs.
- (2) In those paragraphs “tribunal” means the First-tier Tribunal or, where determined by or under the Tribunal Procedure Rules, the Upper Tribunal.

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