
Changes to legislation: Finance Act 2016, Cross Heading: Sanctions: Commissioners publishing information is up to date with all changes known to be in force on or before 07 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 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 3

SANCTIONS FOR PERSISTENTLY UNCO-OPERATIVE LARGE BUSINESSES

Sanctions: Commissioners publishing information

- 49 (1) If a group is subject to a confirmed special measures notice, the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners") may publish the following information—
- (a) the name of the group, including any previous name;
 - (b) the address or registered office of the head of the group;
 - (c) any other information that the Commissioners consider it appropriate to publish in order to identify the group;
 - (d) the fact that the group is subject to a confirmed special measures notice.
- (2) A group is "subject to a confirmed special measures notice" if sub-paragraph (3) or (4) is satisfied.
- (3) This sub-paragraph is satisfied if—
- (a) a special measures notice has been given to the head of the group and confirmed under paragraph 44, and
 - (b) the special measures notice is in force.
- (4) This sub-paragraph is satisfied if—
- (a) a special measures notice has been given to the head of the group and confirmed under paragraph 44,
 - (b) that notice has ceased to have effect,
 - (c) a further special measures notice has been given to the head of the group under paragraph 45 in the period of 9 months beginning with the day on which the special measures notice mentioned in paragraph (a) ceased to have effect, and
 - (d) that notice is in force.
- (5) Before publishing the information, the Commissioners must—
- (a) inform the head of the group that they are considering doing so, and
 - (b) allow the head of the group a reasonable opportunity to make representations about whether the information should be published.
- (6) If, after information about a group is published under this paragraph, the group ceases to be subject to a confirmed special measures notice, the Commissioners must publish

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a notice stating that the group is no longer subject to a confirmed special measures notice.

- (7) A notice under sub-paragraph (6) must be published before the end of the period of 30 days beginning with the day on which the special measures notice is withdrawn or has expired.
- (8) The Commissioners may publish information and notices under this paragraph in any manner they consider appropriate.

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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\(3\)](#)