



Finance Act 2016

2016 CHAPTER 24

PART 6

APPRENTICESHIP LEVY

Anti-avoidance

104 Application of other regimes to apprenticeship levy

- (1) In section 318(1) of FA 2004 (disclosure of tax avoidance schemes: interpretation), in the definition of “tax”, after paragraph (d) insert—
“(da) apprenticeship levy,”.
- (2) In section 206(3) of FA 2013 (taxes to which the general anti-abuse rule applies), after paragraph (da) insert—
“(db) apprenticeship levy,”.
- (3) Part 4 of FA 2014 (follower notices and accelerated payments) is amended in accordance with subsections (4) and (5).
- (4) In section 200 (meaning of “relevant tax”), after paragraph (c) insert—
“(ca) apprenticeship levy,”.
- (5) In section 203 (meaning of “tax appeal”), after paragraph (e) insert—
“(ea) an appeal under section 114 of FA 2016 (apprenticeship levy: appeal against an assessment),”.
- (6) Part 5 of FA 2014 (promoters of tax avoidance schemes) is amended in accordance with subsections (7) and (8).
- (7) In section 253(6) (duty to notify the Commissioners: meaning of “tax return”), after paragraph (d) insert—
“(da) a return under regulations made under section 105 of FA 2016 (apprenticeship levy),”.

Changes to legislation: Finance Act 2016, Section 104 is up to date with all changes known to be in force on or before 25 July 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](#)

- (8) In section 283(1) (interpretation), in the definition of “tax”, after paragraph (d) insert—
“(da) apprenticeship levy,”.

Changes to legislation:

Finance Act 2016, Section 104 is up to date with all changes known to be in force on or before 25 July 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.

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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\(3\)](#)