



Finance Act 2016

2016 CHAPTER 24

PART 10

TAX AVOIDANCE AND EVASION

Offshore activities

164 Offshore tax errors etc: publishing details of deliberate tax defaulters

(1) Section 94 of FA 2009 (publishing details of deliberate tax defaulters) is amended as follows.

(2) After subsection (4), insert—

“(4A) Subsection (4B) applies where a person who is a body corporate or a partnership has incurred—

- (a) a penalty under paragraph 1 of Schedule 24 to FA 2007 in respect of a deliberate inaccuracy which involves an offshore matter or an offshore transfer (within the meaning of paragraph 4A of that Schedule), or
- (b) a penalty under paragraph 1 of Schedule 41 to FA 2008 in respect of a deliberate failure which involves an offshore matter or an offshore transfer (within the meaning of paragraph 6A of that Schedule).

(4B) The Commissioners may publish the information mentioned in subsection (4) in respect of any individual who—

- (a) controls the body corporate or the partnership (within the meaning of section 1124 of CTA 2010), and
- (b) has obtained a tax advantage as a result of the inaccuracy or failure.

(4C) Subsection (4D) applies where one or more trustees of a settlement have incurred—

- (a) a penalty under paragraph 1 of Schedule 24 to FA 2007 in respect of a deliberate inaccuracy which involves an offshore matter or

Changes to legislation: Finance Act 2016, Section 164 is up to date with all changes known to be in force on or before 03 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](#)

- an offshore transfer (within the meaning of paragraph 4A of that Schedule), or
 - (b) a penalty under paragraph 1 of Schedule 41 to FA 2008 in respect of a deliberate failure which involves an offshore matter or an offshore transfer (within the meaning of paragraph 6A of that Schedule).
- (4D) The Commissioners may publish the information mentioned in subsection (4) in respect of any trustee who is an individual and who has obtained a tax advantage as a result of the inaccuracy or failure.”
- (3) In subsection (6), after “information” insert “ about a person under subsection (1), ”.
- (4) After subsection (6), insert—
 - “(6A) Before publishing any information about an individual under subsection (4B) or (4D), the Commissioners—
 - (a) must inform the individual that they are considering doing so, and
 - (b) afford the individual reasonable opportunity to make representations about whether it should be published.”
- (5) In subsection (10)—
 - (a) omit the word “or” at the end of paragraph (a), and after that paragraph insert—
 - “(aa) paragraph 10A of that Schedule to the full extent permitted following an unprompted disclosure,”;
 - (b) after paragraph (b) insert “, or
 - (c) paragraph 13A of that Schedule to the full extent permitted following an unprompted disclosure.”
- (6) For subsection (16) substitute—
 - “(16) In this section—
 - “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;
 - “tax advantage” has the meaning given by section 208 of FA 2013.”
- (7) The amendments made by this section come into force on such day as the Treasury may by regulations made by statutory instrument appoint.

Commencement Information

- II** [S. 164](#) in force at 1.4.2017 for the purposes of the amendments made by that section by [S.I. 2017/261](#), [reg. 2](#)

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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\(3\)](#)