
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 28 is up to date with all changes known to be in force on or before 02 April 2024. 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 15

PARTIAL CLOSURE NOTICES

FA 1998

- 28 (1) Paragraph 32 (completion of enquiry) is amended as follows.
- (2) For sub-paragraph (1) substitute—
- “(1) Any matter to which an enquiry relates is completed when an officer of Revenue and Customs informs the company by notice (a “partial closure notice”) that they have completed their enquiries into that matter.
- (1A) An enquiry is completed when an officer of Revenue and Customs informs the company by notice (a “final closure notice”)—
- (a) in a case where no partial closure notice has been given, that they have completed their enquiries, or
- (b) in a case where one or more partial closure notices have been given, that they have completed their remaining enquiries.
- (1B) A partial or final closure notice takes effect when it is issued.”
- (3) In subsection (2), after “concludes” insert “ in a partial or final closure notice ”.
- (4) After sub-paragraph (3) insert—
- “(4) In the Taxes Acts, references to a closure notice under this paragraph are to a partial or final closure notice under this paragraph.”

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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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)