

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 7

GAAR ADVISORY PANEL OPINION, AND REPRESENTATIONS

Referral to GAAR Advisory Panel

- 26 (1) A designated HMRC officer may make a referral under this paragraph if—
- (a) the officer considers that a person is liable to a penalty under paragraph 1 in relation to particular arrangements (“the arrangements in question”), and
 - (b) the requirements of paragraph 28 (procedure before making of referral) have been complied with.
- (2) But a referral may not be made under this paragraph if a GAAR final decision notice (within the meaning of paragraph 24(1)) has already been given in relation to—
- (a) the arrangements in question, or
 - (b) arrangements that are equivalent to those arrangements.
- (3) A referral under this paragraph is a referral to the GAAR Advisory Panel of the question whether the entering into and carrying out of tax arrangements such as are described in the referral statement (see paragraph 27) is a reasonable course of action in relation to the relevant tax provisions.