

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 10

PUBLISHING DETAILS OF PERSONS WHO HAVE INCURRED PENALTIES

Power to publish details

- 46 (1) The Commissioners may publish information about a person where—
- (a) the person has incurred a penalty under paragraph 1,
 - (b) the penalty has become final, and
 - (c) either the condition in sub-paragraph (2) or the condition in sub-paragraph (3) is met.
- (2) The condition in this sub-paragraph is that, at the time when the penalty mentioned in sub-paragraph (1) becomes final, 50 or more other penalties which are reckonable penalties have been incurred by the person.
- (3) The condition in this sub-paragraph is that—
- (a) the amount of the penalty mentioned in sub-paragraph (1), or
 - (b) the total amount of that penalty and any other penalties incurred by that person which are reckonable penalties,
- is more than £25,000.
- (4) The information that may be published under this paragraph is—
- (a) the person's name (including any trading name, previous name or pseudonym),
 - (b) the person's address (or registered office),
 - (c) the nature of any business carried on by the person,
 - (d) the total number of the penalties in question (that is, the penalty mentioned in sub-paragraph (1) and any penalties that are reckonable penalties in relation to that penalty),
 - (e) the total amount of the penalties in question, and
 - (f) any other information that the Commissioners consider it appropriate to publish in order to make clear the person's identity.
- (5) The information may be published in any way that the Commissioners consider appropriate.
- (6) For the purposes of this Part of this Schedule a penalty becomes “final”—
- (a) if the penalty has been assessed and paragraph (b) does not apply, at the time when the period for any appeal or further appeal relating to the penalty

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expires or, if later, when any appeal or final appeal relating to it is finally determined;

- (b) if a contract settlement has been made in relation to the penalty, at the time when the contract is made;

and “contract settlement” here means a contract between the Commissioners and the person under which the Commissioners undertake not to assess the penalty or (if it has been assessed) not to take proceedings to recover it.

- (7) “Reckonable penalty” has the meaning given by paragraph 47.

- (8) This paragraph is subject to paragraphs 48 to 50.