



Finance Act 2019

2019 CHAPTER 1

PART 5

MISCELLANEOUS AND FINAL

Reviews

92 Impact analyses of the anti-avoidance provisions of this Act

- (1) The Chancellor of the Exchequer must review the impact of—
- (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 47 and 48, and
 - (g) section 84,
- of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the impact of those provisions on—
- (a) child poverty,
 - (b) households at different levels of income,
 - (c) people with protected characteristics (within the meaning of the Equality Act 2010), and
 - (d) different parts of the United Kingdom and different regions of England.
- (3) In this section—
- “parts of the United Kingdom” means—
- (a) England,
 - (b) Scotland,

Status: This is the original version (as it was originally enacted).

(c) Wales, and

(d) Northern Ireland;

“regions of England” has the same meaning as that used by the Office for National Statistics.