
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 16. (See end of Document for details)*

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 2

PROMOTION STRUCTURES

- 16 In section 258 (duty of person dealing with non-resident monitored promoter), in subsection (3)—
- (a) omit the “and” at the end of paragraph (a);
 - (b) after that paragraph insert—
 - “(aa) any person who falls within the case described in paragraph 3 of Schedule 33A by virtue of acting under the instruction or guidance of the monitored promoter, and”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 16.