Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 1

STOP NOTICES AND INFORMATION & INSPECTION POWERS

- 2 (1) Section 245 (withdrawal of monitoring notice) is amended as follows.
 - (2) In subsection (5)(c), after "Part" insert " (including any obligations connected with any stop notice the person is subject to)".
 - (3) After subsection (8) insert—
 - "(8A) For the purposes of determining whether a person should be given a follow-on conduct notice, the meeting of the condition in paragraph 12 of Schedule 34 (stop notices) by the person at a time when they are subject to a monitoring notice is to be regarded as significant by the authorised officer making the determination (see section 237(5))."

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 2.