
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 9. (See end of Document for details)*

SCHEDULES

SCHEDULE 30

AMENDMENTS OF PART 5 OF FA 2014

PART 2

PROMOTION STRUCTURES

- 9 In section 235 (carrying on a business “as a promoter”), after subsection (1) insert—
- “(1A) For the purposes of this Part, a person is treated as carrying on a business as a promoter if the person is a member of a promotion structure (whether or not the person carries on a business).
- Schedule 33A describes the cases in which a person is a member of a promotion structure.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 9.