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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 18

#### SERIAL TAX AVOIDANCE

**Modifications etc. (not altering text)**

- C1** Sch. 18 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, Sch. 9ZA para. 79 (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)); S.I. 2020/1642, reg. 9)

### PART 3

#### ANNUAL INFORMATION NOTICES AND NAMING

##### *Naming*

- 18 (1) The Commissioners may publish information about a person if the person—
- (a) incurs a relevant defeat in relation to arrangements which the person has used in a warning period, and
  - (b) has been given at least two warning notices in respect of other defeats of arrangements which were used in the same warning period.
- (2) Information published for the first time under sub-paragraph (1) must be published within the 12 months beginning with the day on which the most recent of the warning notices falling within that sub-paragraph has been given to the person.
- (3) No information may be published (or continue to be published) after the end of the period of 12 months beginning with the day on which it is first published.
- (4) The information that may be published 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) information about the fiscal effect of the defeated arrangements (had they not been defeated), for instance information about total amounts of tax understated or total amounts by which claims, or statements of losses, have been adjusted,
  - (e) the amount of any penalty to which the person is liable under paragraph 30 in respect of the relevant defeat of any defeated arrangements,
  - (f) the periods in which or times when the defeated arrangements were used, and
  - (g) any other information the Commissioners may consider it appropriate to publish in order to make clear the person's identity.

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- (5) If the person mentioned in sub-paragraph (1) is a member of a group of companies (as defined in paragraph 46(9)), the information which may be published also includes—
  - (a) any trading name of the group, and
  - (b) information about other members of the group of the kind described in sub-paragraph (4)(a), (b) or (c).
- (6) If the person mentioned in sub-paragraph (1) is a person carrying on a trade or business in partnership, the information which may be published also includes—
  - (a) any trading name of the partnership, and
  - (b) information about other members of the partnership of the kind described in sub-paragraph (4)(a) or (b).
- (7) The information may be published in any manner the Commissioners may consider appropriate.
- (8) Before publishing any information the Commissioners—
  - (a) must inform the person that they are considering doing so, and
  - (b) afford the person reasonable opportunity to make representations about whether or not it should be published.
- (9) Arrangements are “defeated arrangements” for the purposes of sub-paragraph (4) if the person used them in the warning period mentioned in sub-paragraph (1) and a warning notice specifying the defeat of those arrangements has been given to the person before the information is published.
- (10) If a person has been given a single warning notice in relation to two or more relevant defeats, the person is treated for the purposes of this paragraph as having been given a separate warning notice in relation to each of those relevant defeats.
- (11) Nothing in this paragraph prevents the power under sub-paragraph (1) from being exercised on a subsequent occasion in relation to arrangements used by the person in a different warning period.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)