



# Finance Act 2019

## 2019 CHAPTER 1

### PART 5

#### MISCELLANEOUS AND FINAL

##### *Reviews*

#### **93 Review of effectiveness of provisions on tax avoidance**

- (1) The Chancellor of the Exchequer must review the effectiveness of the provisions of this Act relating to tax avoidance and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) In this section, “the provisions of this Act relating to tax avoidance” means—
  - (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,
  - (g) section 84.
- (3) A review under this section must consider in particular—
  - (a) the effects of those provisions in reducing tax avoidance and evasion,
  - (b) the effect of those provisions in inducing new tax avoidance measures unanticipated by the Act, and
  - (c) estimates of the efficacy of the provisions in reducing the tax gap in each tax year from 2018-19 to 2028-29.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Section 93.