
69 Offshore tax errors etc: publishing details of deliberate tax defaulters

- (1) Section 94 of FA 2009 (publishing details of deliberate tax defaulters) is amended as follows.
- (2) After subsection (4), insert –
 - “(4A) Subsection (4B) applies where a person who is a body corporate or a partnership has incurred –
 - (a) a penalty under paragraph 1 of Schedule 24 to FA 2007 in respect of a deliberate inaccuracy which involves an offshore matter or an offshore transfer (within the meaning of paragraph 4A of that Schedule), or
 - (b) a penalty under paragraph 1 of Schedule 41 to FA 2008 in respect of a deliberate failure which involves an offshore matter or an offshore transfer (within the meaning of paragraph 6A of that Schedule).
 - (4B) The Commissioners may publish the information mentioned in subsection (4) in respect of any individual who –
 - (a) controls the body corporate or the partnership (within the meaning of section 1124 of CTA 2010), and
 - (b) would have obtained a tax advantage as a result of the inaccuracy or failure.
 - (4C) Subsection (4D) applies where one or more trustees of a settlement have incurred –
 - (a) a penalty under paragraph 1 of Schedule 24 to FA 2007 in respect of a deliberate inaccuracy which involves an offshore matter or an offshore transfer (within the meaning of paragraph 4A of that Schedule), or
 - (b) a penalty under paragraph 1 of Schedule 41 to FA 2008 in respect of a deliberate failure which involves an offshore matter or an offshore transfer (within the meaning of paragraph 6A of that Schedule).
 - (4D) The Commissioners may publish the information mentioned in subsection (4) in respect of any trustee who is an individual and who would have obtained a tax advantage as a result of the inaccuracy or failure.”
- (3) In subsection (6), after “information” insert “about a person under subsection (1),”.
- (4) After subsection (6), insert –
 - “(6A) Before publishing any information about an individual under subsection (4B) or (4D), the Commissioners –
 - (a) must inform the individual that they are considering doing so, and
 - (b) afford the individual reasonable opportunity to make representations about whether it should be published.”
- (5) In subsection (10) –
 - (a) omit the word “or” at the end of paragraph (a), and after that paragraph insert –

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- “(aa) paragraph 10A of that Schedule to the full extent permitted following an unprompted disclosure;”
- (b) after paragraph (b) insert “, or
- (c) paragraph 13A of that Schedule to the full extent permitted following an unprompted disclosure.”
- (6) For subsection (16) substitute –
- “(16) In this section –
- “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
- “tax advantage” has the meaning given by section 208 of FA 2013.”
- (7) The amendments made by this section come into force on such day as the Treasury may appoint by regulations made by statutory instrument.