

## 1 Diverted profits tax: closure notices etc

- (1) Part 3 of FA 2015 (diverted profits tax) is amended as follows.
- (2) In section 101A (amendment of CT return during review period: section 80 or 81 case) –
  - (a) in subsection (2) (amendment during first 12 months of review period) –
    - (i) omit “the first 12 months of”, and
    - (ii) after “review period” insert “except the last 30 days of that period”;
  - (b) after subsection (2) insert –

“(3) Paragraph 31(3) of Schedule 18 to FA 1998 (amendment not to take effect during enquiry) does not apply in relation to an amendment made under subsection (2).”
- (3) In section 101B (amendment of CT return during review period: section 86 case) –
  - (a) in subsection (2) (amendment during first 12 months of review period) –
    - (i) omit “the first 12 months of”, and
    - (ii) after “review period” insert “except the last 30 days of that period”;
  - (b) after subsection (2) insert –

“(3) Paragraph 31(3) of Schedule 18 to FA 1998 (amendment not to take effect during enquiry) does not apply in relation to an amendment made under subsection (2).”
- (4) After section 101B insert –

### “101C Closure notices: rules during review period

- (1) This section applies where –
  - (a) a charging notice is issued to a company for an accounting period, and
  - (b) the review period for that charging notice has not ended.
- (2) In relation to an enquiry into the company tax return for the accounting period mentioned in subsection (1)(a) –
  - (a) a final closure notice may not be given under paragraph 32 of Schedule 18 to FA 1998, and
  - (b) a partial closure notice may not be given under that paragraph in relation to any matter which is, or could be, relevant to the charging notice mentioned in subsection (1)(a).

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- (3) Accordingly, a relevant tribunal direction has no effect until the review period has ended.
  - (4) In subsection (3) “relevant tribunal direction” means a direction given—
    - (a) under paragraph 33 of Schedule 18 to FA 1998,
    - (b) in relation to a closure notice that may not be given by virtue of subsection (2), and
    - (c) during the review period mentioned in subsection (1)(b).”
  - (5) This section is treated as having come into force on 27 October 2021; and the new section 101C of FA 2015 inserted by subsection (4) has effect in relation to any relevant tribunal direction which is given on or after that date unless the application for the direction was made before 27 September 2021.