
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Information provided to introducers. (See end of Document for details)

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES

Information provided to introducers

9 After section 313B insert—

“313C Information provided to introducers

- (1) Where HMRC suspect—
 - (a) that a person (“P”) is an introducer in relation to a proposal, and
 - (b) that the proposal may be notifiable,they may by written notice require P to provide HMRC with prescribed information in relation to each person who has provided P with any information relating to the proposal.
- (2) A notice must specify the proposal to which it relates.
- (3) P must comply with a requirement under or by virtue of subsection (1) within—
 - (a) the prescribed period, or
 - (b) such longer period as HMRC may direct.”

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