
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 9. (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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