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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 43B

#### PROCEDURAL REQUIREMENTS: GENERIC REFERRAL OF TAX ARRANGEMENTS

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##### Textual Amendments

- F1** Sch. 43B inserted (15.9.2016 with effect in accordance with s. 157(30) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 157\(3\)](#)

##### *Generic referral*

- 5 If a generic referral is made the designated HMRC officer must at the same time give each of the notified taxpayers a notice which—
- (a) specifies that a generic referral is being made, and
  - (b) is accompanied by a copy of the statement given to the GAAR Advisory Panel in accordance with paragraph 4(1)(a).]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5.