

SCHEDULES

SCHEDULE 34

PROMOTERS OF TAX AVOIDANCE SCHEMES: THRESHOLD CONDITIONS

PART 3

POWER TO AMEND

- 14 (1) The Treasury may by regulations amend this Schedule.
- (2) An amendment made by virtue of sub-paragraph (1) may, in particular—
- (a) vary or remove any of the conditions set out in paragraphs 2 to 12;
 - (b) add new conditions.
- (3) Regulations under sub-paragraph (1) may include any amendment of this Part of this Act that is appropriate in consequence of an amendment made by virtue of sub-paragraph (1).