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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 27. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### PART 2

##### AMENDMENTS OF SCHEDULE 17 TO F(No.2)A 2017

- 27 (1) Paragraph 24 (duty of client to notify parties of reference number) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit “who is a promoter in relation to notifiable arrangements or a notifiable proposal”;
  - (b) for “the arrangements or proposal” substitute “arrangements or a proposal”.
- (3) For sub-paragraph (2) substitute—
- “(2) Sub-paragraph (3) applies where—
- (a) the client receives prescribed information under paragraph 23 relating to the reference number allocated to—
    - (i) the arrangements or proposed arrangements, or
    - (ii) any arrangements substantially the same as the arrangements or proposed arrangements; or
  - (b) the client receives prescribed information under paragraph 23A relating to the reference number allocated to—
    - (i) the arrangements or proposed arrangements, or
    - (ii) any arrangements substantially the same as the arrangements or proposed arrangements.”
- (4) In sub-paragraph (4)(a), for “notifiable arrangements or proposed notifiable arrangements” substitute “the arrangements or proposed arrangements”.
- (5) In sub-paragraph (4)(b), for “by the promoter under paragraph 23” substitute “under paragraph 23 or (as the case may be) paragraph 23A”.
- (6) In sub-paragraph (5), for “notifiable arrangements or a notifiable proposal” substitute “arrangements or a proposal”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 27.