
STATUTORY INSTRUMENTS

2010 No. 2834

TAXES

The Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) (Amendment) Regulations 2010

Made - - - - 25th November 2010
Laid before the House of
Commons - - 26th November 2010
Coming into force 1st January 2011

THE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS OF ARRANGEMENTS) (AMENDMENT) REGULATIONS 2010

1. Citation and commencement
2. Amendments to the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006
3. (1) In regulation 2(2) (interpretation: general)— (2) After the definition...
4. Omit regulation 5(2)(d) (prescribed descriptions of arrangements).
5. For regulation 6 (description 1: confidentiality where promoter involved) substitute—...
6. (1) Amend regulation 7 (description 2: confidentiality where no promoter...
7. (1) Amend regulation 8 (description 3: premium fee) as follows....
8. Omit regulation 9 (description 4: off market terms) and the...
9. In regulation 11(2)(a) (arrangements excepted from description 5) omit “(see...
10. In regulation 13(1)(a) (description 7: leasing arrangements) omit “(see regulation...
11. Omit regulation 14 (meaning of “plant or machinery lease”).
12. In regulation 15(5)(b) (the additional conditions) for “228F(5)” substitute “228A(2)”....
13. At the end of regulation 17 (short-term leases) insert—
Signature
Explanatory Note