STATUTORY INSTRUMENTS

2010 No. 2928

TAXES

The Tax Avoidance Schemes (Information) (Amendment) (No.2) Regulations 2010

| Made |
|--------------------------|
| Laid before the House of |
| Commons |
| Coming into force |

8th December 2010 9th December 2010 1st January 2011

THE TAX AVOIDANCE SCHEMES (INFORMATION) (AMENDMENT) (NO.2) REGULATIONS 2010

- 1. Citation and commencement
- 2. Amendment of the Tax Avoidance Schemes (Information) Regulations 2004
- 3. After regulation 8 insert— Prescribed information under section 313ZA: information...
- 4. For regulation 8B substitute— Higher rate of penalty following a...
- 5. After regulation 8B insert— Prescribed information under section 313C: information...

Signature Explanatory Note