
STATUTORY INSTRUMENTS

2012 No. 1836

The Tax Avoidance Schemes (Information) Regulations 2012

Time for providing information under section 313(3)(b)

12.—(1) The prescribed times for providing information in the cases prescribed in regulation 10 are as follows.

(2) In the case of regulation 10(2) any time during the period of 30 days beginning with the later of—

- (a) the effective date of the first land transaction which forms part of the arrangements; or
- (b) the date of the receipt of the reference number allocated under the provisions of section 311.

(3) In the case of regulation 10(4) whichever of (a) or (b) below applies in respect of the tax year in which the employer first enters into a transaction forming part of the notifiable arrangements and whichever applies in respect of each subsequent year until an advantage ceases to apply to any person—

- (a) for a non-Real Time Information employer, any time during the period ending on the date on which the return under regulation 73 of the Income Tax (Pay As You Earn) Regulations 2003⁽¹⁾ (annual return of relevant payments liable to deduction of tax (Forms P35 and P14)) is or would be due; or
- (b) for a Real Time Information employer, 14 days after the end of the final tax period of the tax year.

In this paragraph, “non-Real Time Information employer” and “Real Time Information employer” have the meanings given in regulation 2(1) (interpretation) of the Income Tax (Pay As You Earn) Regulations 2003.

(4) In the case of regulation 10(5)—

- (a) for regulation 10(5)(a), any time during the period ending on 31st January next following the end of the year of assessment in question;
- (b) for regulation 10(5)(b), any time during the period ending on the date defined as the filing date for the purposes of paragraph 14 of Schedule 18 to the Finance Act 1998 in respect of the period of account in question;
- (c) for regulation 10(5)(c), any time during the period ending on the earliest date by which the person in question could be required to file a return under section 12AA of the Taxes Management Act 1970, determined in accordance with whichever of subsections (4) and (5) of that section is applicable.

(5) In the case of regulation 10(6) any time during the period of 12 months from the end of the month in which the first transaction forming part of the arrangements is entered into.

(6) In the case of regulation 10(7) and (8) any time during the period ending on the filing date for the relevant return.

(7) In the case of regulation 10(9) the time that the claim is made.

(1) [S.I. 2003/2682](#); the relevant amending instrument is S.I. 822/2012. There are other amending instruments but none is relevant.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
