STATUTORY INSTRUMENTS

2012 No. 1836

The Tax Avoidance Schemes (Information) Regulations 2012

Exemption from duty under section 312A

8. The duty of a client to notify other persons under section 312A(2) does not apply to an employer of an employee where the employee by reason of employment receives or expects to receive a tax advantage in respect of income tax or capital gains tax as a result of notifiable arrangements or proposed notifiable arrangements.