
STATUTORY INSTRUMENTS

2013 No. 2571

The Annual Tax on Enveloped Dwellings Avoidance Schemes
(Prescribed Descriptions of Arrangements) Regulations 2013

Citation, commencement and interpretation

3. In regulation 4(2)(a) and the Schedule reference to meeting the “ownership condition” is to be read in accordance with section 94(4) to (7) of the Finance Act 2013.