
STATUTORY INSTRUMENTS

2013 No. 2595

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

**The Tax Avoidance Schemes (Prescribed Descriptions
of Arrangements) (Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>9th October 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>10th October 2013</i>
<i>Coming into force</i>		<i>4th November 2013</i>

**THE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS
OF ARRANGEMENTS) (AMENDMENT) REGULATIONS 2013**

1. Citation and commencement
2. Amendments to the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006
3. Descriptions 1 and 2: confidentiality
4. After regulation 6(2) insert— (2A) Cases where arrangements will be...
5. In regulation 6(3) replace everything after “for paragraph (2) substitute —”...
6. In regulation 7 the existing provision is numbered paragraph (1)...
7. In sub-paragraph (d) of that provision for “the user would”...
8. Insert as regulation 7(2)— (2) Arrangements are also prescribed if—...
9. Description 8: employment income provided through third parties
10. (1) Part 4 is revoked. (2) Subsequent to paragraph (1),...
11. Revocation
Signature
Explanatory Note