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STATUTORY INSTRUMENTS

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**2017 No. 1090**

**The General Anti-Abuse Rule Procedure  
(Amendment) Regulations 2017**

**Amendments of Schedule 43A to the Finance Act 2013**

- 3.**—(1) Paragraph 1 (pooling notices) is amended as follows.
- (2) In sub-paragraph (3) —
- (a) in paragraph (a) —
- (i) for “another” substitute “a”;
- (ii) after “arrangements” insert “(other than the lead arrangements)”;
- (b) in the words after paragraph (c), for the words from “which places” to the end substitute “to that effect”.
- (3) After sub-paragraph (3) insert—
- “(3A) For the purposes of this Schedule and Schedule 43B, all the tax arrangements in relation to which pooling notices have been served in respect of the same lead arrangements are to be regarded as being in a “pool” together.”
- (4) Omit sub-paragraphs (4) and (5).