
STATUTORY INSTRUMENTS

2017 No. 1090

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

Amendments of Schedule 43A to the Finance Act 2013

5. In paragraph 3 (requirements relating to pooling notice or notice of binding), in subparagraph (1) —

- (a) after “The decision” insert “of a designated HMRC officer”;
- (b) or “HMRC” substitute “the officer”.