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STATUTORY INSTRUMENTS

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**2017 No. 1171**

**TAXES**

**The Tax Avoidance Schemes (Miscellaneous  
Amendments) Regulations 2017**

*Made - - - - 29th November 2017*  
*Laid before the House of*  
*Commons - - 30th November 2017*  
*Coming into force 21st December 2017*

**THE TAX AVOIDANCE SCHEMES (MISCELLANEOUS  
AMENDMENTS) REGULATIONS 2017**

1. Citation, commencement and effect
2. Amendment of the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006
3. In regulation 5 (prescribed descriptions of arrangements), after paragraph (1)(b)...
4. In paragraph (4) of regulation 18 (description 8: employment income...
5. Amendment of the Tax Avoidance Schemes (Information) Regulations 2012
6. In paragraph (2) of regulation 2 (interpretation), in the definition...
7. In regulation 10 (prescribed cases under section 313(3)(b)), after paragraph...
8. In regulation 12 (time for providing information under section 313(3)(b)),...  
Signature  
Explanatory Note