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STATUTORY INSTRUMENTS

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**2017 No. 1215**

**TAXES**

**The Indirect Taxes (Disclosure of  
Avoidance Schemes) Regulations 2017**

*Made - - - - 7th December 2017*  
*Laid before the House of*  
*Commons - - 8th December 2017*  
*Coming into force 1st January 2018*

**THE INDIRECT TAXES (DISCLOSURE OF  
AVOIDANCE SCHEMES) REGULATIONS 2017**

PART 1

1. Citation and coming into force
2. Interpretation

PART 2

3. Provision of services to members of the same group
4. Employees
5. Legal professional privilege
6. Other circumstances

PART 3

7. Paragraphs 11(1), 12(1), 17(2) and 18(2) of the Schedule – duties on promoters and others
8. Paragraph 18(2) of the Schedule - notifiable arrangements not involving promoters
9. Paragraphs 23(2) and 24(3) of the Schedule – duties of promoters and clients
10. Paragraph 25(2) of the Schedule – duties of clients to provide information to promoter
11. Paragraph 26(1) and (3) of the Schedule – duty of parties to notifiable arrangements to notify HMRC of number etc

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

12. Paragraph 27(3) of the Schedule – duty of promoter to provide details of clients
13. Paragraph 27(3) and (4) of the Schedule – duty of promoter to provide details of clients
14. Paragraph 28(2) of the Schedule – enquiry by HMRC
15. Paragraph 31(2) of the Schedule – provision of information to HMRC by introducers  
Signature

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SCHEDULE — Powers

Explanatory Note