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STATUTORY INSTRUMENTS

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**2017 No. 1216**

**TAXES**

**The Indirect Taxes (Notifiable Arrangements) Regulations 2017**

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

**THE INDIRECT TAXES (NOTIFIABLE  
ARRANGEMENTS) REGULATIONS 2017**

PART 1

1. Citation and coming into force
2. Interpretation

PART 2

VAT

3. Notifiable arrangements in relation to VAT
4. Retail supplies – splitting and value shifting
5. Offshore supplies – insurance and finance
6. Offshore supplies – relevant business persons
7. Options to tax- land

PART 3

8. Notifiable arrangements in relation to any indirect tax
  9. Confidentiality - promoters
  10. Small and medium-sized enterprises
  11. Confidentiality – other persons
  12. Premium fees
  13. Standardised tax products
- Signature  
Explanatory Note