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STATUTORY INSTRUMENTS

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**2021 No. 980**

**TAXES**

**The Tax Avoidance Schemes (Information)  
(Amendment) Regulations 2021**

*Made - - - - 8th September 2021*  
*Laid before the House of*  
*Commons - - 9th September 2021*  
*Coming into force 30th September 2021*

**THE TAX AVOIDANCE SCHEMES (INFORMATION)  
(AMENDMENT) REGULATIONS 2021**

1. Citation and commencement
  2. Amendment of the Tax Avoidance Schemes (Information) Regulations 2012
  3. In regulation 6— (a) in the heading, after “sections 312”...
  4. For regulation 7 substitute— Time for providing information under section...
  5. In regulation 8A— (a) in paragraph (1), for “(duty of...
  6. In regulation 9— (a) in paragraph (2)(a), omit “notifiable”;
  7. In regulation 10— (a) in paragraph (2), omit “notifiable”;
  8. In regulation 11— (a) in paragraph (1), for “(duty of...
  9. In regulation 12, in paragraph (5B), omit “notifiable”.
  10. In regulation 13— (a) in paragraph (1), for “(duty of...
  11. In regulation 13A— (a) in paragraph (1), for “(further information...
  12. In regulation 13B— (a) in paragraph (1), omit “notifiable”;
- Signature  
Explanatory Note