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*Status: Point in time view as at 08/04/2010.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Information provided to introducers. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 17

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

##### *Information provided to introducers*

9 After section 313B insert—

**“313C Information provided to introducers**

- (1) Where HMRC suspect—
  - (a) that a person (“P”) is an introducer in relation to a proposal, and
  - (b) that the proposal may be notifiable,they may by written notice require P to provide HMRC with prescribed information in relation to each person who has provided P with any information relating to the proposal.
- (2) A notice must specify the proposal to which it relates.
- (3) P must comply with a requirement under or by virtue of subsection (1) within—
  - (a) the prescribed period, or
  - (b) such longer period as HMRC may direct.”

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**Changes to legislation:**

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