

---

STATUTORY INSTRUMENTS

---

**2021 No. 1010**

**TAXES**

**The Promoters of Tax Avoidance Schemes  
(Prescribed Circumstances under Section  
235) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>8th September 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>9th September 2021</i>
<i>Coming into force</i>		<i>30th September 2021</i>

**THE PROMOTERS OF TAX AVOIDANCE SCHEMES  
(PRESCRIBED CIRCUMSTANCES UNDER SECTION  
235) (AMENDMENT) REGULATIONS 2021**

1. Citation and commencement
2. Amendment to the Promoters of Tax Avoidance Schemes (Prescribed Circumstances under Section 235) Regulations 2015  
Signature  
Explanatory Note