
STATUTORY INSTRUMENTS

2021 No. 979

TAXES

The Indirect Taxes (Disclosure of Avoidance Schemes) (Amendment) Regulations 2021

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

THE INDIRECT TAXES (DISCLOSURE OF AVOIDANCE SCHEMES) (AMENDMENT) REGULATIONS 2021

1. Citation and commencement
2. Amendment of the Indirect Taxes (Disclosure of Avoidance Schemes) Regulations 2017
3. In regulation 2, in the definition of “relevant indirect tax”,...
4. In regulation 9— (a) for the heading, substitute “Paragraphs 23(2),...
5. In regulation 10, in the heading, omit “to promoter”.
6. In regulation 11— (a) in the heading, omit “notifiable”;
7. In regulation 12— (a) for the heading, substitute “Paragraph 27(3)...
8. In regulation 13, for the heading, substitute “Paragraph 27(3) and...
9. In regulation 14— (a) in paragraph (a)(i), omit “notifiable” in both...
Signature
Explanatory Note