
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 7. (See end of Document for details)*

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES

Promoters to provide client lists

- 7 In section 316 (information to be provided in manner and form specified by HMRC), for “and 313(1) and (3)” substitute “, 313(1) and (3) and 313ZA(3)”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 7.