

**2007 No. 2153**

**TAXES**

**The Tax Avoidance Schemes (Information) (Amendment)  
Regulations 2007**

*Made* - - - - *24th July 2007*

*Laid before the House of Commons* *24th July 2007*

*Coming into force* - - *1st September 2007*

The Commissioners for Her Majesty's Revenue and Customs<sup>(a)</sup> make the following Regulations in exercise of the powers conferred by sections 306A(6)(a) and (b), 308(1) and (3), 308A(5) and (6)(a), 313A(4)(a), 313B(2)(a) and 318(1) of the Finance Act 2004<sup>(b)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Tax Avoidance Schemes (Information) (Amendment) Regulations 2007 and shall come into force on 1st September 2007.

**Amendment of the Tax Avoidance Schemes (Information) Regulations 2004**

2. The Tax Avoidance Schemes (Information) Regulations 2004<sup>(c)</sup> are amended as follows.

3.—(1) Regulation 4 (time for providing information under section 308, 309 or 310) is amended as follows.

(2) For the heading substitute—

**“Time for providing information under section 308, 308A, 309 or 310”**

(3) In paragraph (1) for the words from “within which” to “or 310” substitute—

“within which—

- (a) the prescribed information under section 308, 309 or 310, and
- (b) the information or documents which will support or explain the prescribed information under section 308A,”

(4) After paragraph (1) insert—

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(a) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 2004 c.12: the relevant part of the Act, Part 7, was amended by section 108 of the Finance Act 2007 (c. 11). Section 306A(6)(a) and (b) was inserted by section 108(2). Section 308A was inserted by section 108 (4). Sections 313A and 313B were inserted by section 108(5).

(c) S.I. 2004/1864 as amended by SI 2004/2613, 2005/1869 and 2006/1544. Regulation 4 was amended by regulation 3 of S.I. 2004/2613, regulation 5 of S.I. 2005/ 1869 and regulation 4 of S.I. 2006/1544.

“(1A) Where a proposal or arrangements (not being otherwise notifiable) is or are treated as notifiable by virtue of an order under section 306A(1), the prescribed period is the period of 10 days beginning on the day after that on which the order is made.”.

(5) After paragraph (3) insert—

“(3A) Neither paragraph (2) nor (3) applies in a case falling within paragraph (1A) or (3B).

(3B) In the case of a requirement to provide specified information about, or documents relating to, the notifiable proposal or arrangements which arises by virtue of an order under section 308A(2), the prescribed period is the period of 10 days beginning on the day after that on which the order is made.”.

(6) In paragraphs (5ZA)(a) and (5A)(b) for “the day on” substitute “that on”.

4. After regulation 8 insert—

**“Time for providing information under section 313A and 313B**

**8A.**—(1) In the case of a requirement under or by virtue of section 313A(1), the prescribed period is the period of 10 days beginning on the day after that on which the notice is issued.

(2) In the case of a requirement under or by virtue of section 313B(1), the prescribed period is the period of 14 days beginning on the day after that on which the order is made.”.

*Dave Hartnett*

*Steve Lamey*

24th July 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

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(a) Paragraph (5ZA) was inserted by S.I. 2005/1869.  
(b) Paragraph (5A) was inserted by S.I. 2004/2613.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Tax Avoidance Schemes (Information) Regulations 2004 (S.I. 2004/1864: “the 2004 Regulations”).

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 introduces amendments to the 2004 Regulations. The amendments take account of new obligations on promoters of tax avoidance schemes to provide information and documents. These obligations were introduced into Part 7 of the Finance Act 2004 by section 108 of the Finance Act 2007 (c. 11).

Regulation 3 amends regulation 4 of the 2004 Regulations. The amendment specifies the time limits for promoters to provide information and documents where a duty arises under sections 306A (schemes treated as notifiable) and 308A (supplementary information) of the Finance Act 2004. It also makes minor amendments to paragraphs (5ZA) and (5A) to harmonise the drafting style used in describing the commencement of the various prescribed periods within the Regulations.

Regulation 4 introduces a new regulation 8A. This sets out the time limits for promoters to provide information and documents following either a pre-disclosure enquiry under section 313A or an order requiring supporting information under section 313B.

These Regulations impose no significant new costs on compliant promoters or businesses. A full regulatory impact assessment has been prepared and is available on the website of HM Revenue and Customs at <http://www.hmrc.gov.uk/ria/ria-tax-avoid-disc.pdf> or in hard copy from the Ministerial Correspondence Unit.

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