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STATUTORY INSTRUMENTS

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**2008 No. 1947**

**The Tax Avoidance Schemes (Information)  
(Amendment) Regulations 2008**

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

**4.** After regulation 7 insert—

**“Time for providing information under 312A**

**7A.** In the case of a notification under section 312A the prescribed period is the period of 30 days beginning with—

- (a) the day on which the client first becomes aware of any transaction forming part of notifiable arrangements or proposed notifiable arrangements; or, if later,
- (b) the day on which the prescribed information is notified to the client by the promoter under section 312.

**Exemption from duty under section 312A**

**7B.** The duty of a client to notify other persons under section 312A does not apply to an employer of an employee where the employee by reason of employment receives or expects to receive a tax advantage in respect of income tax or capital gains tax as a result of notifiable arrangements or proposed notifiable arrangements.”