
STATUTORY INSTRUMENTS

2013 No. 2592

TAXES

**The Tax Avoidance Schemes (Information)
(Amendment, etc) Regulations 2013**

Made - - - - - *9th October 2013*
Laid before the House of
Commons - - - *10th October 2013*
Coming into force *4th November 2013*

**THE TAX AVOIDANCE SCHEMES (INFORMATION)
(AMENDMENT, ETC) REGULATIONS 2013**

1. Citation and commencement
2. Time for providing information: transitional provisions
3. Amendments to the Tax Avoidance Schemes (Information) Regulations 2012
4. Annual tax on enveloped dwellings
5. In regulation 4(1)(b) after “the Arrangements Regulations,” insert “the ATED...”
6. In regulation 4(2)(c) after “the Arrangements Regulations,” insert “the ATED...”
7. In regulation 4(3)(b) after “the Arrangements Regulations,” insert “the ATED...”
8. In regulation 4(5) after the definition of “the Arrangements Regulations”...
9. After regulation 9(5) insert— (6) Subject to regulation 10(7) and...
10. After regulation 10(6) insert— (6A) In the case of a...
11. In regulation 11(3) after “(apart from paragraph (2))” insert “and...”
12. After regulation 11(4) insert— (5) In the cases prescribed in...
13. After regulation 12(5) insert— (5A) In the cases of regulation...
14. In regulation 12(6) after “regulation 10(7) and (8)” insert “,...
15. Sections 312B and 313ZB
16. After regulation 8 insert— Prescribed information under section 312B: information...
17. For regulation 13(1)(a) substitute— (a) the prescribed period is—
18. For regulation 13(1)(b)(iii) and (iv) substitute— (iii) any identification number...
19. After regulation 13(1)(c) insert— (d) at the end of the...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

20. After regulation 13 insert— Prescribed information under section 313ZB:
information...
Signature
Explanatory Note