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STATUTORY INSTRUMENTS

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**2016 No. 99**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX  
INHERITANCE TAX**

**The Tax Avoidance Schemes (Prescribed Descriptions  
of Arrangements) (Amendment) Regulations 2016**

<i>Made</i>	- - - -	<i>1st February 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd February 2016</i>
<i>Coming into force</i>		<i>23rd February 2016</i>

**THE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS  
OF ARRANGEMENTS) (AMENDMENT) REGULATIONS 2016**

1. Citation, commencement and effect
2. Amendment of the Tax Avoidance Schemes (Prescribed Description of Arrangements) Regulations 2006
3. (1) Regulation 2 (interpretation: general) is amended as follows.
4. (1) Regulation 5 (prescribed descriptions of arrangements) is amended as...
5. In regulation 7(1)(e)(iii)(bb) (Description 2: Confidentiality where no promoter is...
6. For regulation 10 (Description 5: standardised tax products) substitute—  
Description...
7. (1) Regulation 11 (arrangements excepted from Description 5) is amended...
8. In regulation 12 (Description 6: Loss schemes) for paragraph (b)...
9. After regulation 18 (Description 8: Employment income provided through third...  
Signature  
Explanatory Note