
STATUTORY INSTRUMENTS

2017 No. 1090

TAXES

**The General Anti-Abuse Rule Procedure
(Amendment) Regulations 2017**

Made - - - - *13th November 2017*
Laid before Parliament *14th November 2017*
Coming into force *5th December 2017*

**THE GENERAL ANTI-ABUSE RULE PROCEDURE
(AMENDMENT) REGULATIONS 2017**

1. Citation and commencement
 2. Amendments of Schedule 43A to the Finance Act 2013
 3. (1) Paragraph 1 (pooling notices) is amended as follows.
 4. (1) Paragraph 2 (notice of proposal to bind arrangements to...
 5. In paragraph 3 (requirements relating to pooling notice or notice...
 6. (1) Paragraph 4 (corrective action) is amended as follows.
 7. Omit paragraph 5 (lead arrangements ceasing to be in pool)...
 8. In paragraph 6 (opinion notices etc), in sub-paragraph (1)(b), after...
 9. In paragraph 8 (notice of final decision), in sub-paragraph (1)...
 10. After paragraph 12 insert — HMRC officers Anything that may or must be done by a given...
 11. Amendments of Schedule 43B to the Finance Act 2013
 12. (1) Paragraph 1 (notice of proposal to make generic referral)...
 13. (1) Paragraph 3 (generic referral) is amended as follows.
 14. After paragraph 9 insert — HMRC officers Anything that may or must be done by a given...
- Signature
Explanatory Note