
STATUTORY INSTRUMENTS

2017 No. 1171

**The Tax Avoidance Schemes (Miscellaneous
Amendments) Regulations 2017**

Amendment of the Tax Avoidance Schemes (Information) Regulations 2012

7. In regulation 10 (prescribed cases under section 313(3)(b))(1), after paragraph (6A) insert—
- “(6B) In the case of a person who expects an advantage to arise in respect of that person’s liability to pay, entitlement to a repayment of, or deferment of the liability to pay, the apprenticeship levy as a result of notifiable arrangements, the prescribed information shall be provided separately to HMRC in such form and manner as they may specify.”.