
STATUTORY INSTRUMENTS

2017 No. 1215

**The Indirect Taxes (Disclosure of
Avoidance Schemes) Regulations 2017**

PART 1

Introduction

Citation and coming into force

1. These Regulations may be cited as the Indirect Taxes (Disclosure of Avoidance Schemes) Regulations 2017 and come into force on 1st January 2018.

Interpretation

2. In these Regulations—

“element”, in relation to a notifiable arrangement, includes the way in which the arrangement is structured;

“relevant indirect tax” means each indirect tax, except customs duties, relevant to a notifiable proposal or notifiable arrangement;

“the Schedule” means Schedule 17 to the Finance (No. 2) Act 2017⁽¹⁾;

“tax identifier number” means—

- (a) any registration number provided by HMRC to a person in respect of each relevant indirect tax; or
- (b) where no such number is provided, any unique taxpayer reference number provided by HMRC to the person.