

## SCHEDULES

### SCHEDULE 30

#### AMENDMENTS OF PART 5 OF FA 2014

##### **PART 2**

###### PROMOTION STRUCTURES

- 13 In section 250 (allocation of promoter reference number), in subsection (2)—
- (a) omit the “and” at the end of paragraph (a);
  - (b) after that paragraph insert—
    - “(aa) any person who HMRC know falls within the case described in paragraph 3 of Schedule 33A by virtue of acting under the instruction or guidance of the monitored promoter, and”.