



# Finance Act 2004

## 2004 CHAPTER 12

### PART 7

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### **310 Duty of parties to notifiable arrangements not involving promoter**

Any person who enters into any transaction forming part of notifiable arrangements as respects which neither he nor any other person in the United Kingdom is liable to comply with section 308 (duties of promoter) or section 309 (duty of person dealing with promoter outside the United Kingdom) must at the prescribed time provide the Board with prescribed information relating to the notifiable arrangements.

#### **Commencement Information**

- II** S. 310 wholly in force at 1.8.2004; s. 310 in force for certain purposes at Royal Assent and otherwise in force at 1.8.2004 see s. 319(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Section 310.