



# Finance Act 2004

## 2004 CHAPTER 12

### PART 7

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### **[<sup>F1</sup>316 Information to be provided in form and manner specified by HMRC**

- (1) HMRC may specify the form and manner in which information required to be provided by any of the information provisions must be provided if the provision is to be complied with.
- (2) The “information provisions” are sections 308(1) and (3), 309(1), 310, [<sup>F2</sup>310A,] [<sup>F3</sup>310C,] [<sup>F4</sup>311C,] 312(2), [<sup>F5</sup>312ZA(2),] 312A(2) [<sup>F6</sup>and (2A)] [<sup>F7</sup>, 313(1) and (3)] [<sup>F8</sup>, 313ZA(3) and 313ZC(5)] .]

#### **Textual Amendments**

- F1** S. 316 substituted (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\)](#), s. 116(2), [Sch. 38 para. 6](#); S.I. 2008/1935, art. 2(1) (with [art. 2\(2\)](#)); S.I. 2010/409, art. 2
- F2** Word in s. 316(2) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), s. 284(3)
- F3** Word in s. 316(2) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 2](#)
- F4** Word in s. 316(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 14\(a\)](#), 44
- F5** Word in s. 316(2) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 14\(b\)](#), 44
- F6** Words in s. 316(2) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 7](#)
- F7** Words in s. 316 substituted (1.1.2011) by [Finance Act 2010 \(c. 13\)](#), [Sch. 17 para. 7](#); S.I. 2010/3019, art. 2
- F8** Words in s. 316(2) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 17 para. 10](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Section 316.