



Finance Act 2013

2013 CHAPTER 29

PART 6

OTHER PROVISIONS

Disclosure

223 Disclosure of tax avoidance schemes

- (1) Part 7 of FA 2004 (disclosure of tax avoidance schemes) is amended in accordance with subsections (2) and (3).
- (2) After section 312A insert—

“312B Duty of client to provide information to promoter

- (1) This section applies where a person who is a promoter in relation to notifiable arrangements has provided a person (“the client”) with the information prescribed under section 312(2) (duty of promoter to notify client of reference number).
 - (2) The client must, within the prescribed period, provide the promoter with prescribed information relating to the client.
 - (3) The duty under subsection (2) is subject to any exceptions that may be prescribed.”
- (3) After section 313ZA insert—

“313ZB Enquiry following disclosure of client details

- (1) This section applies where—

Status: Point in time view as at 27/04/2017.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Disclosure. (See end of Document for details)

- (a) a person who is a promoter in relation to notifiable arrangements has provided HMRC with information in relation to a person (“the client”) under section 313ZA(3) (duty to provide client details), and
 - (b) HMRC suspect that a person other than the client is or is likely to be a party to the arrangements.
- (2) HMRC may by written notice require the promoter to provide prescribed information in relation to any person other than the client who the promoter might reasonably be expected to know is or is likely to be a party to the arrangements.
- (3) The promoter must comply with a requirement under or by virtue of subsection (2) within—
 - (a) the prescribed period, or
 - (b) such longer period as HMRC may direct.”
- (4) In section 98C(2) of TMA 1970 (notification under Part 7 of FA 2004)—
 - (a) after paragraph (da) insert—
 - “(daa) section 312B (duty of client to provide information to promoter),”, and
 - (b) after paragraph (db) insert—
 - “(dc) section 313ZB (enquiry following disclosure of client details),”.

Status:

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