
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2015, Paragraph 15. (See end of Document for details)*

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES

Additional information

- 15 In section 98C of TMA 1970 (notification under Part 7 of FA 2004), in subsection (2), omit the “and” at the end of paragraph (e) and after paragraph (f) insert “, and
(g) section 316A (duty to provide additional information).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 15.