

**Status:** This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 41 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 14

#### DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

#### PART 2

#### AMENDMENTS OF OTHER ACTS

#### *TIOPA 2010*

- 41 In section 95(8)(a) (interpretation of “tax return”) after “12AA of” insert “ , or regulations under paragraph 10 of Schedule A1 to, ”.

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**Changes and effects yet to be applied to :**

- Sch. 14 para. 41 coming into force by [S.I. 2021/1079 reg. 2](#)