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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### PART 1

##### AMENDMENTS OF PART 7 OF FA 2004

- 14 In section 316 (information to be provided in form and manner specified by HMRC), in subsection (2)—
- (a) after “310C,” insert “ 311C, ”;
  - (b) after “312(2),” insert “ 312ZA(2), ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14.