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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 22. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### PART 2

##### AMENDMENTS OF SCHEDULE 17 TO F(No.2)A 2017

22 After paragraph 21 insert—

*“Notice of potential allocation of reference number:  
arrangements and proposals suspected of being notifiable*

21A(1) This paragraph applies where—

- (a) HMRC have become aware that—
    - (i) a transaction forming part of arrangements has been entered into,
    - (ii) a firm approach has been made to a person in relation to a proposal for arrangements, with a view to making the proposal available for implementation, or
    - (iii) a proposal for arrangements is made available for implementation, and
  - (b) HMRC have reasonable grounds for suspecting that the arrangements are notifiable, or the proposal is notifiable.
- (2) HMRC may issue a notice to a person explaining that, unless the person is able to satisfy HMRC, before the end of the notice period, that the arrangements are not notifiable or (as the case may be) the proposal is not notifiable, HMRC may allocate a reference number to the arrangements or (in the case of a proposal) the proposed arrangements.
  - (3) But HMRC may not issue a notice under this paragraph before the end of the period of 15 days beginning with the day on which they first become aware that the condition in paragraph (a)(i), (ii) or (iii) of sub-paragraph (1) is met.
  - (4) A notice under this paragraph must be issued to any person who, on the day the notice is issued, HMRC reasonably suspect to be a promoter in relation to the arrangements or proposal.
  - (5) A notice under this paragraph may be issued to any other person who HMRC reasonably suspect to be involved in the supply of the arrangements or proposed arrangements.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 22.