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*Status: Point in time view as at 10/06/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 25. (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

- 25 (1) Paragraph 23 (duty of promoter to notify client of reference number) is amended as follows.
- (2) In sub-paragraph (2)—
- (a) after “any reference number” insert “ allocated in a case within paragraph 22(2) ”;
  - (b) for “one reference number” substitute “ one such reference number ”.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 25.