

SCHEDULES

SCHEDULE 31

DISCLOSURE OF TAX AVOIDANCE SCHEMES

PART 2

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

- 34 (1) Paragraph 28 (enquiry following disclosure of client details) is amended as follows.
- (2) In sub-paragraph (1), for paragraph (a) substitute—
- “(a) a person (“the service provider”) is providing or has provided services to another person (“the client”) in connection with arrangements or proposed arrangements,
 - (aa) the service provider has provided HMRC with information in relation to the client under paragraph 27(3), and”.
- (3) In sub-paragraph (2), for “promoter”, in both places, substitute “service provider”.
- (4) In sub-paragraph (3), for “promoter” substitute “service provider”.
- (5) In sub-paragraph (4) for “promoter” substitute “service provider”.