
STATUTORY INSTRUMENTS

2004 No. 1863

TAXES

The Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2004

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| <i>Made</i> | - - - - | <i>22nd July 2004</i> |
| <i>Laid before the House of Commons</i> | - - | <i>22nd July 2004</i> |
| <i>Coming into force</i> | | <i>1st August 2004</i> |

THE TAX AVOIDANCE SCHEMES (PRESCRIBED DESCRIPTIONS OF ARRANGEMENTS) REGULATIONS 2004

1. Citation, commencement and interpretation
 2. Prescribed descriptions of arrangements in relation to income tax, corporation tax and capital gains tax
- Signature

SCHEDULE — Arrangements prescribed by these Regulations

PART 1 — Arrangements connected with employment

1. Introduction
2. Interpretation for the purposes of this Part
3. Arrangements involving securities or associated rights
4. Arrangements involving payments to trustees and intermediaries
5. Arrangements involving loans

PART 2 — Arrangements in relation to financial products

6. Introduction
7. Specified financial products
8. Excluded arrangements

Explanatory Note