STATUTORY INSTRUMENTS

2004 No. 1864

TAXES

The Tax Avoidance Schemes (Information) Regulations 2004

Made	
Laid before the House of	
Commons	
Coming into force	

22 July 2004 22 July 2004 1st August 2004

THE TAX AVOIDANCE SCHEMES (INFORMATION) REGULATIONS 2004

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Prescribed information in respect of notifiable proposals and arrangements
- 4. Time for providing information under section 308, 309 or 310
- 5. Statutory clearances
- 6. Time for providing information under section 308, 309 or 310: transitional provisions
- 7. Prescribed information under section 312
- 8. Prescribed information under section 313: timing and manner of delivery
- 9. Exemption from liability for penalty
- Electronic delivery of information Signature Explanatory Note