
STATUTORY INSTRUMENTS

2004 No. 1864

TAXES

The Tax Avoidance Schemes (Information) Regulations 2004

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

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 132 of the Finance Act 1999⁽¹⁾, section 135 of the Finance Act 2002⁽²⁾, and sections 308(1) and (3), 309(1), 310, 312, 313(1), (3) and (4)(g), 317(2) and 318(1) of the Finance Act 2004⁽³⁾, make the following Regulations:

⁽¹⁾ 1999 c. 16.

⁽²⁾ 2002 c. 23.

⁽³⁾ 2004 c. 12; section 318(1) is cited for the meaning of “prescribed”.