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STATUTORY INSTRUMENTS

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**2004 No. 2613**

**TAXES**

The Tax Avoidance Schemes (Promoters,  
Prescribed Circumstances and Information)  
(Amendment) Regulations 2004

<i>Made</i>	- - - -	<i>7th October 2004</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>7th October 2004</i>
<i>Coming into force</i>	- -	<i>14th October 2004</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 307(5), 310, 317(2) and 318(1) of the Finance Act 2004<sup>(1)</sup>, make the following Regulations:

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(1) 2004 c. 12. Section 318 is cited because of the meaning ascribed to “prescribed”.