
STATUTORY INSTRUMENTS

2006 No. 1544

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

**The Tax Avoidance Schemes (Information)
(Amendment) Regulations 2006**

<i>Made</i>	- - - -	<i>15th June 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th June 2006</i>
<i>Coming into force</i>	- -	<i>1st August 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 308(1) and (3), 309(1), 310, 313(1), 317(2) and 318(1) of the Finance Act 2004⁽¹⁾ and now vested in them⁽²⁾.

(1) 2004 c. 12. Section 318(1) is cited for definition it contains of "prescribed"

(2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.