
STATUTORY INSTRUMENTS

2007 No. 2153

TAXES

**The Tax Avoidance Schemes (Information)
(Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>24th July 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th July 2007</i>
<i>Coming into force</i>	- -	<i>1st September 2007</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred by sections 306A(6)(a) and (b), 308(1) and (3), 308A(5) and (6) (a), 313A(4)(a), 313B(2)(a) and 318(1) of the Finance Act 2004⁽²⁾.

-
- (1) 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(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) 2004 c.12: the relevant part of the Act, Part 7, was amended by section 108 of the Finance Act 2007 (c. 11). Section 306A(6) (a) and (b) was inserted by section 108(2). Section 308A was inserted by section 108 (4). Sections 313A and 313B were inserted by section 108(5).