
STATUTORY INSTRUMENTS

2015 No. 549

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

**The Finance Act 2014 (High Risk Promoters
Prescribed Information) Regulations 2015**

<i>Made</i>	- - - -	<i>5th March 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>6th March 2015</i>
<i>Coming into force</i>		<i>27th March 2015</i>

**THE FINANCE ACT 2014 (HIGH RISK PROMOTERS
PRESCRIBED INFORMATION) REGULATIONS 2015**

1. Citation, commencement and interpretation
 2. Prescribed publication or correspondence
 3. Information publicised by a monitored promoter
 4. Duty of persons to notify the Commissioners: prescribed information
 5. Report of promoter reference number: prescribed form and manner
 6. Report of promoter reference number: prescribed time
 7. Ongoing duty to provide information: prescribed information and documents
 8. Monitored promoters: prescribed client information
 9. Intermediaries: prescribed client information
 10. Enquiry following provision of client information: prescribed information
 11. Copy documents: prescribed conditions or exceptions
- Signature

SCHEDULE 1 — Report of promoter reference numbers

SCHEDULE 2 — Addresses to send the promoter reference number reports

Explanatory Note