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STATUTORY INSTRUMENTS

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**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 Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> in exercise of the powers conferred by sections 249(3), (10) and (11), 253(2) and (4), 257(2), 259(9), 260(7), 261(2), 268(1), 282(4) and 283(1) of the Finance Act 2014<sup>(2)</sup> make the following Regulations:

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(1) Section 283(1) of the Finance Act 2014 (c. 26) defines "the Commissioners" as the Commissioners for Her Majesty's Revenue and Customs.  
(2) 2014 c. 26. Section 283(1) is an interpretation provision and is cited for the definition of the word "prescribed".