
STATUTORY INSTRUMENTS

2015 No. 945

TAXES

The Tax Avoidance Schemes (Promoters and Prescribed Circumstances) (Amendment) Regulations 2015

<i>Made</i>	- - - -	<i>26th March 2015</i>
<i>Laid before House of Commons</i>	- -	<i>27th March 2015</i>
<i>Coming into force</i>		<i>17th April 2015</i>

THE TAX AVOIDANCE SCHEMES (PROMOTERS AND PRESCRIBED CIRCUMSTANCES) (AMENDMENT) REGULATIONS 2015

1. Citation and commencement
 2. Amendment of the Tax Avoidance Schemes (Promoters and Prescribed Circumstances) Regulations 2004
 3. Persons not to be treated as promoters – employees
 4. Persons not to be treated as promoters under section 307(1)(b)(ii)
- Signature
Explanatory Note