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STATUTORY INSTRUMENTS

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**2015 No. 948**

**TAXES**

**The Tax Avoidance Schemes (Information)  
(Amendment) Regulations 2015**

<i>Made</i>	- - - -	<i>26th March 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>27th March 2015</i>
<i>Coming into force</i>		<i>16th April 2015</i>

**THE TAX AVOIDANCE SCHEMES (INFORMATION)  
(AMENDMENT) REGULATIONS 2015**

1. Citation and commencement
2. Amendment of the Tax Avoidance Schemes (Information) Regulations 2012
3. (1) Regulation 6 (prescribed information under sections 312 and 312A)...
4. In regulation 7 (time for providing information under section 312A),...
5. Omit regulation 8 (exemption from duty under section 312A).
6. After regulation 8A (prescribed information under section 312B: information and...
7. In regulation 9 (prescribed cases under section 313(3)(a)), in paragraphs...
8. In regulation 10 (prescribed cases under section 313(3)(b)), omit paragraph...
9. In regulation 11(3)(d) (prescribed information under section 313(1)), omit "or,...
10. In regulation 12 (time for providing information under section 313(3)(b)),...
11. After regulation 13A (prescribed information under section 313ZB: information and...
12. (1) Regulation 15(1) (prescribed information under section 313C: information and...  
Signature  
Explanatory Note