
STATUTORY INSTRUMENTS

2015 No. 948

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

Amendment of the Tax Avoidance Schemes (Information) Regulations 2012

11. After regulation 13A(1) (prescribed information under section 313ZB: information and timing) insert—

“Prescribed information under section 313ZC: information and timing

13B.—(1) For the purposes of section 313ZC (duty of employer to notify HMRC of details of employees etc) the prescribed time for providing prescribed information is 14 days after the end of the final tax period in respect of the tax year in which any person first enters into a transaction forming part of the notifiable arrangements and on the same date in each subsequent year until an advantage ceases to apply to the employee and the employer.

In this paragraph, “tax period” has the meaning given in regulation 2(1) (interpretation) of the Income Tax (Pay As You Earn) Regulations 2003.

(2) For the purposes of section 313ZC the prescribed information is—

- (a) the name, address and reference number of the employer;
- (b) the name and any National Insurance Number of the employee;
- (c) the reference number (or, if more than one, any one reference number) allocated by HMRC under section 311 (arrangements to be given reference number) to the notifiable arrangements or proposed notifiable arrangements;
- (d) where the employee obtains or might reasonably be expected to obtain a tax advantage by virtue of the notifiable arrangements, the tax year in which the employee obtains or expects to obtain the tax advantage;
- (e) where a tax advantage is obtained or might reasonably be expected to be obtained only by a person other than the employee by virtue of the notifiable arrangements, confirmation that the employee’s tax advantage is expected to be nil; and
- (f) the name and address of the promoter, and any name given to the notifiable arrangement when it was notified.”