
STATUTORY INSTRUMENTS

2017 No. 1090

**The General Anti-Abuse Rule Procedure
(Amendment) Regulations 2017**

Amendments of Schedule 43A to the Finance Act 2013

10. After paragraph 12 insert —

“HMRC officers

12A. Anything that may or must be done by a given designated HMRC officer under this Schedule may be done instead by any other designated HMRC officer.”