
STATUTORY INSTRUMENTS

2017 No. 1215

**The Indirect Taxes (Disclosure of
Avoidance Schemes) Regulations 2017**

PART 2

Persons not to be treated as promoters

Provision of services to members of the same group

3.—(1) A person (“A”) who carries on a relevant business is not to be treated as a promoter in relation to a notifiable proposal or a notifiable arrangement⁽¹⁾ where—

- (a) A is a company;
- (b) A provides services to a company (“B”) in connection with—
 - (i) the notifiable proposal on the relevant date; or
 - (ii) the notifiable arrangement; and
- (c) B is a member of the same group as A.

(2) In paragraph (1)—

“relevant business” has the same meaning as in paragraph 8(4) of the Schedule;

“the relevant date” has the same meaning as in paragraph 11(3) of the Schedule.

(3) In paragraph (1)(c), whether B is a member of the same group as A is to be determined in accordance with paragraph 8(7) of the Schedule.

(1) See paragraph 3 of the Schedule for the definitions of “notifiable proposal” and “notifiable arrangements”.