
STATUTORY INSTRUMENTS

2017 No. 1215

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

PART 2

Persons not to be treated as promoters

Other circumstances

6.—(1) This regulation applies to a person (“G”) who, but for the following paragraphs, would be a promoter in relation to a notifiable proposal or a notifiable arrangement by virtue of paragraph 8(2)(a) or (3)(a) of the Schedule.

(2) G is not a promoter in relation to the notifiable proposal or notifiable arrangement where paragraph (3), (4) or (5) applies.

(3) This paragraph applies where G, in the course of providing tax advice, is not responsible for the design of any element of the notifiable proposal or notifiable arrangement from which the tax advantage expected to be obtained arises.

(4) This paragraph applies where G—

- (a) in the course of a relevant business described in paragraph 8(4)(a) of the Schedule, is to any extent responsible for the design of the notifiable proposal or notifiable arrangement; but
- (b) does not provide tax advice in the course of carrying out G’s responsibilities in relation to the notifiable proposal or notifiable arrangement.

(5) This paragraph applies where G—

- (a) is not responsible for the design of all the elements of the notifiable proposal or notifiable arrangement from which the tax advantage expected to be obtained arises; and
- (b) could not reasonably be expected to have sufficient information as would enable G—
 - (i) to know whether or not the proposal or the arrangement is a notifiable proposal or a notifiable arrangement; or
 - (ii) to comply with paragraph 11(1) or 12(1) of the Schedule.