
STATUTORY INSTRUMENTS

2017 No. 1245

The Penalties for Enablers of Defeated Tax Avoidance (Legally Privileged Communications Declarations) Regulations 2017

Designer of arrangements (paragraph 8)

6. In relation to whether the person referred to in regulation 4(a) is a designer of arrangements falling within paragraph 8, the confirmation is that the person—

- (a) was not, in the course of a business carried on by that person, responsible to any extent for the design of the arrangements or a proposal which was implemented by the arrangements; or
- (b) was responsible to an extent for such design because of having provided advice but—
 - (i) the advice provided is not relevant advice within the meaning of paragraph 8(3); or
 - (ii) the knowledge condition in paragraph 8(4) is not met.