
STATUTORY INSTRUMENTS

2017 No. 1245

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

Managers of arrangements (paragraph 9)

7.—(1) In relation to whether the person referred to in regulation 4(a) is a manager of the arrangements falling within paragraph 9(1), the confirmation is that—

- (a) the person was not, in the course of a business carried on by that person, to any extent responsible for the organisation or management of the arrangements; or
- (b) if the person was so responsible for the organisation or management of the arrangements, the condition set out in paragraph 9(1)(b) is not met.

(2) Where the person referred to in regulation 4(a) is not a manager of the arrangements because of paragraph 9(2), the confirmation is that the person referred to in regulation 4(a) meets the condition set out in paragraph 9(2)(b).