
STATUTORY INSTRUMENTS

2023 No. 473

The Indirect Taxes (Notifiable Arrangements)
(Amendment) Regulations 2023

Transitional provision

5.—(1) The amendments made by these Regulations do not apply in any case where, in relation to arrangements which fall within the description prescribed by regulations 5 or 6 of the Indirect Taxes (Notifiable Arrangements) Regulations 2017, the material date (as defined in regulation 2 of those Regulations) is before the date on which these Regulations come into force.

(2) For the purposes of paragraph 21A of Schedule 17(1) to the Finance (No. 2) Act 2017 (“the Schedule”), the amendments made by these Regulations do not apply in relation to transactions entered into, firm approaches made, and proposals that are made available for implementation, before the date on which these Regulations come into force.

(3) For the purposes of paragraph 23A of the Schedule(2), the amendments made by these Regulations do not apply in relation to cases where the person referred to in that provision is providing or has provided services to the client in connection with the arrangements or proposed arrangements and began to do so before the date on which these Regulations come into force.

(4) For the purposes of paragraph 36(1)(c) of the Schedule(3), the amendments made by these Regulations do not apply in relation to cases where the person referred to in that provision is or has been involved in the supply of the arrangements or proposed arrangements and began to be so involved before the date on which these Regulations come into force.

(1) Paragraph 21A was inserted by paragraph 22 of Schedule 31 to the Finance Act 2021.

(2) Paragraph 23A was inserted by paragraph 26 of Schedule 31 to the Finance Act 2021.

(3) Paragraph 36(1) was substituted by paragraph 37(2) of Schedule 31 to the Finance Act 2021.