STATUTORY INSTRUMENTS

2017 No. 1171

TAXES

The Tax Avoidance Schemes (Miscellaneous Amendments) Regulations 2017

Made - - - -	*29th November 2017*
Laid before the House of Commons - - - -	*30th November 2017*
Coming into force - -	*21st December 2017*

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs.

The powers exercised by the Treasury are those conferred by sections 306(1)(a) and (b) and 317(2)(**1**) of the Finance Act 2004(**2**).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by section 313(1) and (3)(b)(**3**) and 317(2) of the Finance Act 2004.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Tax Avoidance Schemes (Miscellaneous Amendments) Regulations 2017 and come into force on 21st December 2017.

(2) These Regulations do not have effect—

(a) for the purposes of section 308(1) of the Finance Act 2004 (duties of promoter relating to any notifiable proposal), if the relevant date falls before 21st December 2017;

(b) for the purposes of section 308(3) of the Finance Act 2004 (duties of promoter relating to any notifiable arrangements), if the date on which the promoter first becomes aware of any transaction forming part of notifiable arrangements falls before 21st December 2017;

(c) for the purposes of section 309(1) of the Finance Act 2004 (duty of person dealing with promoter outside United Kingdom), and of section 310 of that Act (duty of parties to

(**1**) Section 317(2) was amended by section 56 and paragraphs 1 and 8 of Schedule 17 to the Finance Act 2010 (c. 13).
(**2**) 2004 c. 12.
(**3**) Section 313(1) and (3) were amended by section 116(1) and paragraphs 1 and 5 of Schedule 38 to the Finance Act 2008 (c. 9). The functions of the Commissioners of Inland Revenue ("the Board") were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that the reference in an enactment, instrument or other document to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

notifiable arrangements not involving promoter), if the date on which any transaction forming part of notifiable arrangements is entered into falls before 21st December 2017.

(3) In paragraph (2)(a) "the relevant date" has the meaning given by section 308(2) of the Finance Act 2004.

Amendment of the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006

2. The Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006(**4**) are amended as follows.

3. In regulation 5 (prescribed descriptions of arrangements)(**5**), after paragraph (1)(b) insert—

"(c) in relation to the apprenticeship levy, any arrangements which fall within any description specified in a provision of these Regulations listed in paragraph (2)(a), (b), (c) or (e).".

4. In paragraph (4) of regulation 18 (description 8: employment income provided through third parties)(**6**), for "554X" substitute "554XA".

Amendment of the Tax Avoidance Schemes (Information) Regulations 2012

5. The Tax Avoidance Schemes (Information) Regulations 2012(**7**) are amended as follows.

6. In paragraph (2) of regulation 2 (interpretation)(**8**), in the definition of "the prescribed taxes", after "means" insert "the apprenticeship levy,".

7. In regulation 10 (prescribed cases under section 313(3)(b))(**9**), after paragraph (6A) insert—

"(6B) In the case of a person who expects an advantage to arise in respect of that person's liability to pay, entitlement to a repayment of, or deferment of the liability to pay, the apprenticeship levy as a result of notifiable arrangements, the prescribed information shall be provided separately to HMRC in such form and manner as they may specify.".

8. In regulation 12 (time for providing information under section 313(3)(b))(**10**), after paragraph (5A) insert—

"(5B) In the case of regulation 10(6B) 14 days after the end of the final tax period in respect of the tax year in which any person first enters into a transaction forming part of the notifiable arrangements and on the same date in each subsequent year until an advantage ceases to apply to any person.

(5C) In paragraph (5B) "tax period" has the meaning given in regulation 2(1) (interpretation) of the Income Tax (Pay As You Earn) Regulations 2003(**11**).".

(**4**) S.I. 2006/1543.
(**5**) Regulation 5 was amended by S.I. 2009/2033, S.I. 2013/2595 and S.I. 2016/99.
(**6**) Regulation 18 was substituted for regulation 17A by S.I. 2013/2595.
(**7**) S.I. 2012/1836.
(**8**) Regulation 2 was amended by S.I. 2013/2592.
(**9**) Paragraph (6A) was inserted by S.I. 2013/2592.
(**10**) Paragraph (5A) was inserted by S.I. 2013/2592.
(**11**) S.I. 2003/2682. The definition of "tax period" was amended by S.I. 2013/521.