STATUTORY INSTRUMENTS

2017 No. 1090

TAXES

The General Anti-Abuse Rule Procedure (Amendment) Regulations 2017

Made - - - -	*13th November 2017*
Laid before Parliament	*14th November 2017*
Coming into force - -	*5th December 2017*

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 13 of Schedule 43A to the Finance Act 2013 and paragraph 10 of Schedule 43B to that Act (**1**).

Citation and commencement

1. These Regulations may be cited as the General Anti-Abuse Rule Procedure (Amendment) Regulations 2017 and come into force on 5th December 2017.

Amendments of Schedule 43A to the Finance Act 2013

2. Schedule 43A to the Finance Act 2013 (procedural requirements: pooling notices and notices of binding) is amended as specified in regulations 3 to 10.

3.—(1) Paragraph 1 (pooling notices) is amended as follows.

(2) In sub-paragraph (3) —

(a) in paragraph (a) —

(i) for "another" substitute "a";

(ii) after "arrangements" insert "(other than the lead arrangements)";

(b) in the words after paragraph (c), for the words from "which places" to the end substitute "to that effect".

(3) After sub-paragraph (3) insert—

"(3A) For the purposes of this Schedule and Schedule 43B, all the tax arrangements in relation to which pooling notices have been served in respect of the same lead arrangements are to be regarded as being in a "pool" together."

(4) Omit sub-paragraphs (4) and (5).

(**1**) 2013 c.29. Schedules 43A and 43B were inserted by section 157(1) to (3) of the Finance Act 2016 (c. 24).

4.—(1) Paragraph 2 (notice of proposal to bind arrangements to counteracted arrangements) is amended as follows,

(2) In sub-paragraph (1) omit "which are in a pool created under paragraph 1".

(3) In sub-paragraph (2)(a) —

(a) for "another" substitute "a";

(b) after "arrangements" insert "(other than the counteracted arrangements)".

5. In paragraph 3 (requirements relating to pooling notice or notice of binding), in sub-paragraph (1) —

(a) after "The decision" insert "of a designated HMRC officer";

(b) or "HMRC" substitute "the officer".

6.—(1) Paragraph 4 (corrective action) is amended as follows.

(2) In sub-paragraph (1), for "8 and" substitute "6 to".

(3) In sub-paragraph (3)(b), omit the words from "if" to "that notice,".

7. Omit paragraph 5 (lead arrangements ceasing to be in pool).

8. In paragraph 6 (opinion notices etc), in sub-paragraph (1)(b), after "pool" insert "or the lead arrangements".

9. In paragraph 8 (notice of final decision), in sub-paragraph (1) —

(a) for paragraph (a) substitute —

"(a) further to a pooling notice given under paragraph 1(3), a set of tax arrangements is in a pool relating to any lead arrangements, and";

(b) in paragraph (b), after "pool" insert "or the lead arrangements".

10. After paragraph 12 insert —

"HMRC officers

12A. Anything that may or must be done by a given designated HMRC officer under this Schedule may be done instead by any other designated HMRC officer."

Amendments of Schedule 43B to the Finance Act 2013

11. Schedule 43B to the Finance Act 2013 (generic referrals) is amended as specified in regulations 12 to 14.

12.—(1) Paragraph 1 (notice of proposal to make generic referral) is amended as follows.

(2) In sub-paragraph (1), for paragraphs (a) and (b) substitute—

"(a) further to pooling notices given under paragraph 1(3) of Schedule 43A, two or more sets of tax arrangements are in a pool relating to any lead arrangements,

(b) the person to whom the notice mentioned in paragraph 1(1) of Schedule 43A was given takes the relevant corrective action (as defined in paragraph 4A of Schedule 43) before—

(i) the end of the period of 75 days beginning with the day on which that notice was given, or

(ii) such later time as that person and HMRC may agree, and".

13.—(1) Paragraph 3 (generic referral) is amended as follows.