



Finance Act 2004

2004 CHAPTER 12

PART 7

DISCLOSURE OF TAX AVOIDANCE SCHEMES

[^{F1}312B Duty of client to provide information ^{F2}...

[^{F3}(1) This section applies where a person (“the client”) has been provided with information under section 312(2) or 312ZA(2) (prescribed information about reference number).]

(2) The client must, within the prescribed period, provide the [^{F4}person who provided the information] with prescribed information relating to the client.

(3) The duty under subsection (2) is subject to any exceptions that may be prescribed.]

Textual Amendments

- F1** S. 312B inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [s. 223\(2\)](#)
- F2** Words in s. 312B heading omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 9\(2\), 44](#)
- F3** S. 312B(1) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 9\(3\), 44](#)
- F4** Words in s. 312B(2) substituted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 31 paras. 9\(4\), 44](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)