



Finance Act 2004

2004 CHAPTER 12

PART 7

DISCLOSURE OF TAX AVOIDANCE SCHEMES

[^{F1}[^{F2}312ZA] duty to notify client of reference number: section 311(3) case

- (1) This section applies where a person is providing (or has provided) services to another person (“the client”) in connection with arrangements or proposed arrangements.
- (2) The person must, before the end of the period of 30 days beginning with the relevant date, provide the client with prescribed information relating to any reference number allocated in a case within section 311(3) (or, if more than one, any one such reference number) that has been notified to the person (whether by HMRC or any other person) in relation to—
 - (a) the arrangements or proposed arrangements, or
 - (b) any arrangements substantially the same as the arrangements or proposed arrangements (whether involving the same or different parties).
- (3) In subsection (2), “the relevant date” means the date on which the person has been notified of the reference number.
- (4) HMRC may give notice that, in relation to arrangements or proposed arrangements specified in the notice, no person is under the duty imposed by subsection (2) after the date specified in the notice.]]

Textual Amendments

- F1** Ss. 312, 312A substituted for s. 312 (1.11.2008 except for the purposes of Stamp Duty Land tax, 1.4.2010 in so far as not already in force) by [Finance Act 2008 \(c. 9\), s. 116\(2\), Sch. 38 para. 4; S.I. 2008/1935, art. 2\(1\) \(with art. 2\(2\)\); S.I. 2010/409, art. 2](#)
- F2** S. 312ZA inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\), Sch. 31 paras. 7, 44](#)

Changes to legislation:

Finance Act 2004, Section 312ZA is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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\(2\)](#)