
STATUTORY INSTRUMENTS

2004 No. 1865

TAXES

The Tax Avoidance Schemes (Promoters and Prescribed Circumstances) Regulations 2004

<i>Made</i>	- - - -	<i>22nd July 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2004</i>
<i>Coming into force</i>		<i>1st August 2004</i>

THE TAX AVOIDANCE SCHEMES (PROMOTERS AND PRESCRIBED CIRCUMSTANCES) REGULATIONS 2004

1. Citation, commencement and interpretation
 2. Persons not to be treated as promoters - groups
 3. Persons not to be treated as promoters - employees
 4. Persons not to be treated as promoters under section 307(1)(a)(i) or (b)(i)
 5. Persons not to be treated as promoters under section 307(1)(b)(ii)
- Signature
Explanatory Note