
STATUTORY INSTRUMENTS

2012 No. 1836

TAXES

The Tax Avoidance Schemes (Information) Regulations 2012

<i>Made</i>	- - - -	<i>12th July 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>13th July 2012</i>
<i>Coming into force</i>		<i>1st September 2012</i>

**THE TAX AVOIDANCE SCHEMES
(INFORMATION) REGULATIONS 2012**

1. Citation and commencement
 2. Interpretation
 3. Revocations
 4. Prescribed information in respect of notifiable proposals and arrangements
 5. Time for providing information under section 308, 308A, 309 or 310
 6. Prescribed information under sections 312 and 312A
 7. Time for providing information under section 312A
 8. Exemption from duty under section 312A
 9. Prescribed cases under section 313(3)(a)
 10. Prescribed cases under section 313(3)(b)
 11. Prescribed information under section 313(1)
 12. Time for providing information under section 313(3)(b)
 13. Prescribed information under section 313ZA: information and timing
 14. Time for providing information under section 313A and 313B
 15. Prescribed information under section 313C: information and timing
 16. Higher rate of penalty following a failure to comply with an order under section 306A or 314A
 17. Electronic delivery of information
 18. Amendment of the Tax Avoidance Schemes (Promoters and Prescribed Circumstances) Regulations 2004
- Signature

SCHEDULE — REVOCATIONS

Explanatory Note