

Parts A to C notes on amendments to 31 March 2017 GAAR guidance approved by the GAAR Advisory Panel with effect from 28 March 2018

Minor changes were made to the legislation in 2017 (Statutory Instrument 1090 of 2017) with respect to certain procedural issues.

To reflect this the guidance has been updated. Most of the changes are in Part E, which covers procedural matters. No changes have been made to Part D and apart from stylistic changes, only one change has been made to Parts A, B and C.

The change is that the **penultimate paragraph of C6.5.5** has been amended as follows:

Original

Where there are a number of similar cases these may be pooled by HMRC (see para E3.17.2) and the GAAR Advisory Panel may be asked to consider one case from that pool, or in certain circumstances a generic referral may be made by HMRC.

Revised

Where there are a number of similar cases these may be pooled by HMRC (see para E3.17.2) and the GAAR Advisory Panel may be asked to consider one case in respect of that pool, or in certain circumstances a generic referral may be made by HMRC.

This change reflects that the pool has an existence separate from the lead arrangements, so that the pool may be created or increased even if the lead arrangements have taken corrective action.