

Part E notes on amendments to 30 January 2015 GAAR guidance with effect from 31 March 2017

General

Amendments have been made to:

- bring the guidance into line with government guidance applicable to GOV.UK generally
- reflect new legislation on GAAR procedures introduced in Finance Act 2016
- reflect new taxes brought within the GAAR

There hasn't been a substantive technical review of the guidance. In particular, there hasn't been a substantive review of the examples.

As well as the changes listed below, there've been a substantial number of minor changes to the guidance to improve the clarity of the text and make it easier to read. This includes removing a flowchart as it is not accessible to users of assistive technology. Those changes do not alter the meaning of the guidance and are not listed separately. If you need to know what changes have been made to paragraphs or if you think there has been a change of meaning, Email: gaar.enquiries@hmrc.gov.uk

Changes to reflect new legislation introduced in Finance Act 2015 and in Finance Act 2016

New guidance is included in the following paragraphs to reflect new legislation introduced by Finance Act 2016. These relate to the inclusion of new taxes within the GAAR or to changes to the GAAR legislation itself.

The paragraphs affected are:

- E3.2.5
- E3.3 – E3.7 Provisional counteractions
- E3.9 Corrective action by the taxpayer
- E3.10 The closed period
- E3.11.1, E3.11.2
- E3.17 – E3.22 Pooling and binding of tax arrangements under the GAAR
- E3.23 The generic referral of tax arrangements – para number TBC
- E3.24 – E3.25 Penalties where the GAAR has been applied – para number TBC
- E6.4.1, E6.4.2
- E6.13 Diverted Profits Tax
- E6.14 Apprenticeship Levy

There has also been renumbering within E3 so the guidance follows a logical order.