

## **Parts A-C notes on amendments to 30 January 2015 GAAR guidance approved by the GAAR Advisory Panel 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. Those changes do not alter the meaning of the guidance and aren't listed separately. If you need to know what changes have been made to paragraphs or if you think there's been a change of meaning, Email: [gaar.enquiries@hmrc.gov.uk](mailto:gaar.enquiries@hmrc.gov.uk)

The updated guidance has been approved by the GAAR Advisory Panel.

### **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 2015 and 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:

- B1.5
- B9.2
- B14.1, B14.2
- B16.1, B16.6
- B18.2, B18.4
- C6.5.1 to C6.5.7
- C10 –in particular C10.1 to C10.3 and C10.8 (with the addition of new taxes and to avoid confusion, the wording of C10 is now the same as used in B18 and D37)