

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

#### DISCLOSURE OF AVOIDANCE SCHEMES

##### Textual Amendments

**F1** Sch. 11A inserted (22.7.2004 for specified purposes, 1.8.2004 in so far as not already in force) by [Finance Act 2004 \(c. 12\), s. 19\(2\), Sch. 2 para. 2](#); S.I. 2004/1934, art. 2

##### Modifications etc. (not altering text)

**C1** Sch. 11A modified (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 66\(2\)\(4\)](#)

#### *Duty to notify Commissioners*

- 6 (1) This paragraph applies in relation to a taxable person where—
- the amount of VAT shown in a return in respect of a prescribed accounting period as payable by or to him is less than or greater than it would be but for any notifiable scheme to which he is party, <sup>F2</sup>...
  - he makes a claim for the repayment of output tax or an increase in credit for input tax in respect of any prescribed accounting period in respect of which he has previously delivered a return and the amount claimed is greater than it would be but for such a scheme<sup>F3</sup>, or
  - the amount of his non-deductible tax in respect of any prescribed accounting period is less than it would be but for such a scheme.]
- (2) Where the scheme is a designated scheme, the taxable person must notify the Commissioners within the prescribed time, and in such form and manner as may be required by or under regulations, of the reference number allocated to the scheme under paragraph 3(3).
- [ Sub-paragraph (2) does not apply to a taxable person in relation to any scheme if he <sup>F4</sup>(2A) has on a previous occasion—
- notified the Commissioners under that sub-paragraph in relation to the scheme, or
  - provided the Commissioners with prescribed information under sub-paragraph (3) (as it applied before the scheme became a designated scheme) in relation to the scheme.]
- (3) Where the scheme is not a designated scheme, the taxable person must, subject to sub-paragraph (4), provide the Commissioners within the prescribed time, and in such form and manner as may be required by or under regulations, with prescribed information relating to the scheme.

---

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (See end of Document for details)*

---

- (4) Sub-paragraph (3) does not apply where the scheme is one in respect of which any person has previously—
- (a) provided the Commissioners with prescribed information under paragraph 9, and
  - (b) provided the taxable person with a reference number notified to him by the Commissioners under paragraph 9(2)(b).
- [<sup>F5</sup>(5) Sub-paragraph (3) also does not apply where the scheme is one in respect of which the taxable person has on a previous occasion provided the Commissioners with prescribed information under that sub-paragraph.]
- (6) This paragraph has effect subject to paragraph 7.]

#### **Textual Amendments**

- F2** Word in Sch. 11A para. 6(1)(a) repealed (1.8.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), s. 6(2), [Sch. 1 para. 5\(2\)\(a\)](#), [Sch. 11 Pt. 1](#); [S.I. 2005/2010](#), art. 2 (with art. 4)
- F3** Sch. 11A para. 6(1)(c) and word inserted (1.8.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), s. 6(2), [Sch. 1 para. 5\(2\)\(b\)](#); [S.I. 2005/2010](#), art. 2 (with arts. 3, 4)
- F4** Sch. 11A para. 6(2A) inserted (1.8.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), s. 6(2), [Sch. 1 para. 5\(3\)](#); [S.I. 2005/2010](#), art. 2 (with art. 4)
- F5** Sch. 11A para. 6(5) substituted (1.8.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), s. 6(2), [Sch. 1 para. 5\(4\)](#); [S.I. 2005/2010](#), art. 2 (with art. 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6.