



# Finance Act 2004

## 2004 CHAPTER 12

### PART 2

#### VALUE ADDED TAX

#### **19 Disclosure of VAT avoidance schemes**

- (1) Schedule 2 (which relates to the disclosure of schemes for the avoidance of value added tax) has effect.
- (2) Subsection (1) and that Schedule—
  - (a) come into force on the passing of this Act, so far as is necessary for enabling the making of any orders or regulations by virtue of that Schedule, and
  - (b) otherwise, come into force on such day as the Treasury may by order made by statutory instrument appoint.