Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

PART 1

DUTIES TO DISCLOSE AVOIDANCE SCHEMES ETC

Preliminary: application of definitions

The definitions in paragraphs 2, 3, and 7 to 10 apply for the purposes of this Schedule.