

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 33. (See end of Document for details)

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

Modifications etc. (not altering text)

- C1** Sch. 17 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 80** (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1) (e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

PART 1

DUTIES TO DISCLOSE AVOIDANCE SCHEMES ETC

Information

- 33 (1) This paragraph applies where a person is required to provide information under paragraph 23(2) [^{F1}, 23A(2)] or 24(3).
- (2) HMRC may specify additional information which must be provided by that person to the recipients under paragraph 23(2) [^{F2}, 23A(2)] or 24(3) at the same time as the information referred to in sub-paragraph (1).
- (3) HMRC may specify the form and manner in which the additional information is to be provided.
- (4) For the purposes of this paragraph “additional information” means information supplied by HMRC which relates to notifiable proposals or notifiable arrangements in general.

Textual Amendments

- F1** Word in [Sch. 17 para. 33\(1\)](#) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 35, 44**
- F2** Word in [Sch. 17 para. 33\(2\)](#) inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **Sch. 31 paras. 35, 44**

Commencement Information

- I1** [Sch. 17 para. 33](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see s. 66(4)

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