

## 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*

- 35 No duty of confidentiality or other restriction on disclosure (however imposed) prevents the voluntary disclosure by any person to HMRC of information or documents which the person has reasonable grounds for suspecting will assist HMRC in determining whether there has been a breach of any requirement imposed by or under this Part of this Schedule.

##### **Commencement Information**

- II** Sch. 17 para. 35 in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see s. 66(4)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 35.