
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 4. (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

“Notifiable arrangements” and “notifiable proposal”

- 4 (1) HMRC may apply to the tribunal for an order that—
- (a) a proposal is notifiable, or
 - (b) arrangements are notifiable.
- (2) An application must specify—
- (a) the proposal or arrangements in respect of which the order is sought, and
 - (b) the promoter.
- (3) On an application the tribunal may make the order only if satisfied that paragraph 3(1)(a) to (c) applies to the relevant arrangements and that they are not excluded from being notifiable by paragraph 3(2).

Commencement Information

- II** Sch. 17 para. 4 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 4.