

# 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

##### *Duty of promoters to provide updated information*

- 21 (1) This paragraph applies where—
- (a) information has been provided under paragraph 11(1), or 12(1) about any notifiable arrangements, or proposed notifiable arrangements, to which a reference number is allocated under paragraph 22, and
  - (b) after the provision of the information, there is a change in relation to the arrangements of a kind mentioned in sub-paragraph (2).
- (2) The changes referred to in sub-paragraph (1)(b) are—
- (a) a change in the name by which the notifiable arrangements, or proposed notifiable arrangements, are known;
  - (b) a change in the name or address of any person who is a promoter in relation to the arrangements or, in the case of proposed arrangements, the notifiable proposal.
- (3) A person who is a promoter in relation to the notifiable arrangements or, in the case of proposed notifiable arrangements, the notifiable proposal must inform HMRC of the change mentioned in sub-paragraph (1)(b) within 30 days after it is made.
- (4) Sub-paragraphs (5) and (6) apply for the purposes of sub-paragraph (3) where there is more than one person who is a promoter in relation to the notifiable arrangements or proposal.
- (5) If the change in question is a change in the name or address of a person who is a promoter in relation to the notifiable arrangements or proposal, it is the duty of that person to comply with sub-paragraph (3).
- (6) If a person provides information in compliance with sub-paragraph (3), the duty imposed by that sub-paragraph on any other person, so far as relating to the provision of that information, is discharged.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017,  
Cross Heading: Duty of promoters to provide updated information. (See end of Document for details)

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**Commencement Information**

**II** [Sch. 17 para. 21](#) 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, Cross  
Heading: Duty of promoters to provide updated information.