

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: Duty to notify client of reference number: paragraph 22(3) case. (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

[^{F1}Duty to notify client of reference number: paragraph 22(3) case

Textual Amendments

- F1** Sch. 17 para. 23A and cross-heading inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 26, 44**

- 23A (1) This paragraph applies where a person is providing (or has provided) services to any person (“the client”) in connection with arrangements or proposed arrangements.
- (2) The person must, before the end of the period of 30 days beginning with the relevant date, provide the client with prescribed information relating to any reference number allocated in a case within paragraph 22(3) (or, if more than one, any one such reference number) that has been notified to the person (whether by HMRC or any other person) in relation to—
- (a) the arrangements or proposed arrangements, or
 - (b) any arrangements substantially the same as the arrangements or proposed arrangements (whether involving the same or different parties).
- (3) “The relevant date” means the date on which the person has been notified of the reference number.
- (4) HMRC may give notice that, in relation to arrangements or proposed arrangements specified in the notice, no person is under the duty under sub-paragraph (2) after the date specified in the notice.]

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Heading: Duty to notify client of reference number: paragraph 22(3) case.