

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: “Makes a firm approach” and “marketing contact”. (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

##### *“Makes a firm approach” and “marketing contact”*

- 10 (1) A person makes a firm approach to another person in relation to a <sup>F1</sup>... proposal if the person makes a marketing contact with the other person in relation to the proposal at a time when the proposed arrangements have been substantially designed.
- (2) A person makes a marketing contact with another person in relation to a notifiable proposal if—
- the person communicates information about the proposal to the other person,
  - the communication is made with a view to that other person, or any other person, entering into transactions forming part of the proposed arrangements, and
  - the information communicated includes an explanation of the tax advantage that might be expected to be obtained from the proposed arrangements.
- (3) For the purposes of sub-paragraph (1) proposed arrangements have been substantially designed at any time if by that time the nature of the transactions to form part of them has been sufficiently developed for it to be reasonable to believe that a person who wished to obtain the tax advantage mentioned in sub-paragraph (2) (c) might enter into—
- transactions of the nature developed, or
  - transactions not substantially different from transactions of that nature.

##### Textual Amendments

- F1** Word in **Sch. 17 para. 10(1)** omitted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by virtue of **Finance Act 2021 (c. 26)**, **Sch. 31 paras. 21, 44**

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**Commencement Information**

**II** [Sch. 17 para. 10](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see [s. 66\(4\)](#)

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