

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, PART A1. (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**)

[^{F1}PART A1

INTRODUCTION

Textual Amendments

- F1** Sch. 17 Pt. A1 inserted (with application in accordance with Sch. 31 paras. 45, 46 of the amending Act) by Finance Act 2021 (c. 26), **Sch. 31 paras. 20, 44**

- A1 (1) This Schedule makes provision about the disclosure of information in relation to arrangements, or proposed arrangements, that enable, or might be expected to enable, a person to obtain a tax advantage in relation to VAT or another indirect tax.
- (2) Among other things, this Schedule—
- imposes duties to provide information to HMRC (and others);
 - allows HMRC to allocate reference numbers in relation to arrangements and proposed arrangements (in cases where the disclosure duties have been complied with and in other cases);
 - makes provision about publication of information about arrangements and proposed arrangements, and persons involved in their supply;
 - makes provision about penalties.]

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