



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 4

ADMINISTRATION, AVOIDANCE AND ENFORCEMENT

Avoidance etc

66 Disclosure of tax avoidance schemes: VAT and other indirect taxes

- (1) Schedule 17 contains provision about the disclosure of tax avoidance schemes involving VAT or other indirect taxes.
- (2) In consequence of the provision made by Schedule 17, section 58A of, and Schedule 11A to, VATA 1994 (disclosure of VAT avoidance schemes) cease to have effect to require a person to disclose any scheme which—
 - (a) is first entered into by that person on or after 1 January 2018,
 - (b) constitutes notifiable arrangements under Schedule 17,
 - (c) implements proposals which are notifiable proposals under Schedule 17.
- (3) No scheme or proposed scheme may be notified to the Commissioners under paragraph 9 of Schedule 11A to VATA 1994 (voluntary notification of schemes) on or after 1 January 2018.
- (4) This section and Schedule 17 come into force—
 - (a) so far as is necessary for enabling the making of regulations under that Schedule, on the passing of this Act, and
 - (b) for all other purposes, on 1 January 2018.

Commencement Information

- II** S. 66 in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see s. 66(4)

Status:

Point in time view as at 16/11/2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 66.