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## STATUTORY INSTRUMENTS

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# 2017 No. 1216

## The Indirect Taxes (Notifiable Arrangements) Regulations 2017

### PART 1

#### Introduction

#### Interpretation

2.—(1) In these Regulations—

“element”, in relation to a notifiable arrangement, includes the way in which the arrangement is structured;

“material date” means the following dates, as applicable—

- (a) where paragraph 11(1) of the Schedule applies to a promoter, the relevant date as defined by paragraph 11(3) of the Schedule;
- (b) where paragraph 12(1) of the Schedule applies to a promoter, the date on which the promoter first becomes aware of any transaction forming part of the arrangements;
- (c) where paragraph 17(1) or 18(1) of the Schedule applies to a person, the date on which the person enters into any transaction forming part of any notifiable arrangements;

“the Schedule” means Schedule 17 to the Finance (No. 2) Act 2017;

“VAT advantage” means a tax advantage in relation to VAT(1).

(2) The following have the same meaning in these Regulations as they do in the stated provisions of the Value Added Tax Act 1994(2)—

“belongs”, section 9(3);

“exempt supply”, section 31(4) and Schedule 9;

“reduced rate of VAT”, section 29A(5);

“standard rate of VAT”, the rate in force under section 2(1)(6).

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#### Commencement Information

**II** Reg. 2 in force at 1.1.2018, see [reg. 1](#)

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(1) See paragraph 6 of the Schedule.

(2) [1994 c. 23](#).

(3) Section 9 is amended by paragraphs 1 and 6 of Part 1 of Schedule 36 to the Finance Act 2009 ([c. 10](#)) and section 104 of the Finance Act 2014 ([c. 26](#)).

(4) Section 31 is amended by section 197(3) of the Finance Act 2012 ([c. 14](#)).

(5) Section 29A is inserted by section 99(1) and (4) of the Finance Act 2001 ([c. 9](#)).

(6) Subsection (1) was amended by section 21(1), (2) and (6) of the Finance Act 1995 ([c. 4](#)), section 99(1) and (2) of the Finance Act 2001 and section 3(1) of the Finance (No. 2) Act 2010 ([c. 31](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Indirect Taxes (Notifiable Arrangements) Regulations 2017, Section 2.