Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 2

DISCLOSURE OF VALUE ADDED TAX AVOIDANCE SCHEMES

PART 2

CONSEQUENTIAL AMENDMENTS

- 5 (1) Section 84 of that Act (further provisions relating to appeals) is amended as follows.
 - (2) In subsection (3), for "or (ra)" substitute ", (ra) or (zb)".
 - (3) After subsection (6) insert—
 - "(6A) Without prejudice to section 70, nothing in section 83(zb) shall be taken to confer on a tribunal any power to vary an amount assessed by way of penalty except in so far as it is necessary to reduce it to the amount which is appropriate under paragraph 11 of Schedule 11A.".

Commencement Information

I1 Sch. 2 para. 5 wholly in force at 1.8.2004; Sch. 2 para. 5 in force for specified purposes at Royal Assent, see s. 19(2); Sch. 2 para. 5 in force otherwise at 1.8.2004 by S.I. 2004/1934, art. 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 5.