

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 2

DISCLOSURE OF VALUE ADDED TAX AVOIDANCE SCHEMES

PART 2

CONSEQUENTIAL AMENDMENTS

- 3 In section 70 of the Value Added Tax Act 1994 (c. 23) (mitigation of penalties), in subsection (1) after “69A” insert “ or under paragraph 10 of Schedule 11A ”.

Commencement Information

- I1** Sch. 2 para. 3 wholly in force at 1.8.2004; Sch. 2 para. 3 in force for specified purposes at Royal Assent, see s. 19(2); Sch. 2 para. 3 in force otherwise at 1.8.2004 by [S.I. 2004/1934](#), [art. 2](#)

- 4 In section 83 of that Act (appeals) after paragraph (z) insert—
“(za) a direction under paragraph 8 of Schedule 11A,
(zb) any liability to a penalty under paragraph 10(1) of Schedule 11A, any assessment under paragraph 12(1) of that Schedule or the amount of such an assessment;”.

Commencement Information

- I2** Sch. 2 para. 4 wholly in force at 1.8.2004; Sch. 2 para. 4 in force for specified purposes at Royal Assent, see s. 19(2); Sch. 2 para. 4 in force otherwise at 1.8.2004 by [S.I. 2004/1934](#), [art. 2](#)

- 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

- I3** 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](#)

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- 6 In section 97 of that Act (orders, rules and regulations) in subsection (4) (which lists powers exercisable subject to affirmative procedure in the House of Commons) after paragraph (f) insert—
- “(g) an order under paragraph 3 or 4 of Schedule 11A.”.

Commencement Information

- I4** Sch. 2 para. 6 wholly in force at 1.8.2004; Sch. 2 para. 6 in force for specified purposes at Royal Assent, see s. 19(2); Sch. 2 para. 6 in force otherwise at 1.8.2004 by [S.I. 2004/1934](#), [art. 2](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)