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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### DISCLOSURE OF VALUE ADDED TAX AVOIDANCE SCHEMES

##### *Introduction*

- 1 Schedule 11A to VATA 1994 (disclosure of avoidance schemes) is amended in accordance with this Schedule.

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##### **Commencement Information**

- II** Sch. 1 para. 1 in force at 1.8.2005 by S.I. 2005/2010, art. 2 (with art. 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 1.