

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

SCHEDULES

SCHEDULE 1

DISCLOSURE OF VALUE ADDED TAX AVOIDANCE SCHEMES

Interpretative provisions

- 2 In paragraph 1 (interpretation), after the definition of “designated scheme” insert—
 ““non-deductible tax”, in relation to a taxable person, has the meaning given
 by paragraph 2A;”.

Commencement Information

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

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