



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 1

#### VALUE ADDED TAX

#### **6 Disclosure of value added tax avoidance schemes**

- (1 Schedule 1 (which contains amendments of Schedule 11A to VATA 1994) has effect.
- (2) Subsection (1) and Schedule 1 shall come into force on such day as the Treasury may by order made by statutory instrument appoint.
- (3) An order under subsection (2) may—
- (a) appoint different days for different purposes, and
  - (b) contain transitional provisions and savings.

#### **Commencement Information**

- I1** S. 6 partly in force; s. 6(2)(3) in force at Royal Assent, see s. 6(3)
- I2** S. 6(1) in force at 1.8.2005 by S.I. 2005/2010, art. 2 (with arts. 3, 4)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 6.