



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.