

Changes to legislation: Finance (No. 2) Act 2017, Paragraph 3 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

Modifications etc. (not altering text)

- C1** Sch. 17 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 80** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1) (e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

PART 1

DUTIES TO DISCLOSE AVOIDANCE SCHEMES ETC

“Notifiable arrangements” and “notifiable proposal”

- 3 (1) “Notifiable arrangements” means any arrangements not excluded by sub-paragraph (2) which—
- (a) fall within any description prescribed by the Treasury by regulations,
 - (b) enable, or might be expected to enable, any person to obtain a tax advantage in relation to any indirect tax that is so prescribed in relation to arrangements of that description, and
 - (c) are such that the main benefit, or one of the main benefits, that might be expected to arise from the arrangements is the obtaining of that tax advantage.
- (2) Arrangements that meet the requirements in paragraphs (a) to (c) of sub-paragraph (1) are not notifiable arrangements if they implement a proposal which is excluded from being a notifiable proposal by sub-paragraph (4).
- (3) “Notifiable proposal” means a proposal for arrangements which, if entered into, would be notifiable arrangements (whether the proposal relates to a particular person or to any person who may seek to take advantage of it).
- (4) A proposal is not a notifiable proposal if any of the following occur before 1 January 2018—
- (a) a promoter first makes a firm approach to another person in relation to the proposal,
 - (b) a promoter makes the proposal available for implementation by any other person, or
 - (c) a promoter first becomes aware of any transaction forming part of arrangements implementing the proposal.

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Commencement Information

II [Sch. 17 para. 3](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see [s. 66\(4\)](#)

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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):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)