

**Changes to legislation:** Finance (No. 2) Act 2017, Cross Heading: Promoters of tax avoidance schemes is up to date with all changes known to be in force on or before 01 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 3

#### CONSEQUENTIAL AMENDMENTS

##### *Promoters of tax avoidance schemes*

- 52 Part 5 of FA 2014 (promoters of tax avoidance schemes) is amended as follows.

##### Commencement Information

- I1** [Sch. 17 para. 52](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see [s. 66\(4\)](#)

- 53 (1) Section 281A (VAT: meaning of “tax advantage”) is amended as follows.
- (2) In the heading after “VAT” insert “ and other indirect taxes ”.
- (3) In subsection (1)—
- in paragraph (a) after “VAT” insert “ and other indirect taxes ”, and
  - in paragraph (b) for the words from “in paragraph 1” to the end substitute “for VAT in paragraph 6, and for other indirect taxes in paragraph 7, of Schedule 17 to FA 2017 (disclosure of tax avoidance schemes: VAT and other indirect taxes).
- (4) In subsection (3) after “value added tax” (in both places) insert “ or other indirect taxes ”.
- (5) After subsection (3) insert—
- “(4) In this section “indirect tax” has the same meaning as in Schedule 17 to FA 2017.”

##### Commencement Information

- I2** [Sch. 17 para. 53](#) in force at Royal Assent for specified purposes and at 1.1.2018 otherwise, see [s. 66\(4\)](#)

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- 54 (1) Schedule 34A (defeated arrangements) is amended as follows.
- (2) In paragraph 2(4) after “schemes)” insert “or paragraph 22 of Schedule 17 to FA 2017 (disclosure of avoidance schemes: VAT and other indirect taxes).
- (3) In paragraph 14—
- (a) in sub-paragraph (1)(a) after “VAT” insert “ or other indirect tax ”, and
  - (b) in sub-paragraphs (1)(a) and (b), (2) and (3) omit “taxable”.
- (4) After paragraph 26 insert—
- “ Disclosable VAT or other indirect tax arrangements ”*
- 26A(1) For the purposes of this Schedule arrangements are “disclosable VAT or other indirect tax arrangements” at any time if at that time—
- (a) the arrangements are disclosable Schedule 11A arrangements, or
  - (b) sub-paragraph (2) applies.
- (2) This sub-paragraph applies if a person—
- (a) has provided information in relation to the arrangements under paragraph 12(1), 17(2) or 18(2) of Schedule 17 to FA 2017, or
  - (b) has failed to comply with any of those provisions in relation to the arrangements.
- (3) But for the purposes of this Schedule arrangements in respect of which HMRC have given notice under paragraph 23(6) of that Schedule (notice that promoters not under duty to notify client of reference number) are not to be regarded as disclosable VAT or other indirect tax arrangements.
- (4) For the purposes of sub-paragraph (2) a person who would be required to provide information under paragraph 12(1) of that Schedule—
- (a) but for the fact that the arrangements implement a proposal in respect of which notice has been given under paragraph 11(1) of that Schedule, or
  - (b) but for paragraph 13, 14 or 15 of that Schedule,
- is treated as providing the information at the end of the period referred to in paragraph 12(1).”
- (5) In the heading before paragraph 27, after “ “disclosable” insert “ Schedule 11A ”.
- (6) In paragraph 27—
- (a) for “this Schedule” substitute “ paragraph 26A ”, and
  - (b) after “ “disclosable” insert “ Schedule 11A ”.
- (7) In the heading before paragraph 28 for “and 27” substitute “ to 27 ”.
- (8) In paragraph 28(1) after “26(1)(a)” insert “26A(2)(a)

#### Commencement Information

**I3** Sch. 17 para. 54 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\(a\)](#)