

## SCHEDULE 1

### Consequential Amendments - Primary Legislation

#### **Value Added Tax Act 1994**

**17.** In paragraph 10(3)(b) of Schedule 11A(a)(**1**) (disclosure of avoidance schemes) after “section 60” insert “or a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007”.

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(1) Schedule 11A was inserted by section 9 of and paragraph 2 of Schedule 2 to the Finance Act 2004 (c.12).