

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Voluntary notification of avoidance scheme that is not designated scheme. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 11A

#### DISCLOSURE OF AVOIDANCE SCHEMES

##### Textual Amendments

- F1** Sch. 11A inserted (22.7.2004 for specified purposes, 1.8.2004 in so far as not already in force) by [Finance Act 2004 \(c. 12\)](#), s. 19(2), [Sch. 2 para. 2](#); S.I. 2004/1934, art. 2

##### Modifications etc. (not altering text)

- C1** Sch. 11A modified (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. [66\(2\)\(4\)](#)

##### *Voluntary notification of avoidance scheme that is not designated scheme*

- 9 (1) Any person may, at any time, provide the Commissioners with prescribed information relating to a scheme or proposed scheme of a particular description which is (or, if implemented, would be) a notifiable scheme by virtue of paragraph 5(1)(b).
- (2) On receiving the prescribed information, the Commissioners may—
- (a) allocate a reference number to the scheme (if they have not previously done so under this paragraph), and
  - (b) notify the person who provided the information of the number allocated.]

##### Modifications etc. (not altering text)

- C2** Sch. 11A para. 9 excluded (16.11.2017 for specified purposes, 1.1.2018 in so far as not already in force) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. [66\(3\)\(4\)](#)

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