

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10. (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\(2\)\(4\)](#)

#### *Penalty for failure to notify use of notifiable scheme*

- 10 (1) A person who fails to comply with paragraph 6 shall be liable, subject to sub-paragraphs (2) and (3), to a penalty of an amount determined under paragraph 11.
- (2) Conduct falling within sub-paragraph (1) shall not give rise to liability to a penalty under this paragraph if the person concerned satisfies the Commissioners or, on appeal, a tribunal that there is a reasonable excuse for the failure.
- (3) Where, by reason of conduct falling within sub-paragraph (1)—
- (a) a person is convicted of an offence (whether under this Act or otherwise), or
  - (b) a person is assessed to a penalty under section 60 [<sup>F2</sup>or a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007],
- that conduct shall not give rise to a penalty under this paragraph.]

##### Textual Amendments

- F2** Words in Sch. 11A para. 10(3)(b) inserted (1.4.2009) by [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\), art. 1\(1\), Sch. 1 para. 17](#)

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