
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5. (See end of Document for details)

SCHEDULES

[^{F1}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\(2\)\(4\)](#)

Meaning of “notifiable scheme”

- 5 (1) For the purposes of this Schedule, a scheme is a “notifiable scheme” if—
- (a) it is a designated scheme, or
 - (b) although it is not a designated scheme, conditions A and B below are met in relation to it.
- (2) Condition A is that the scheme includes, or is associated with, a provision of a description designated under paragraph 4.
- (3) Condition B is that the scheme has as its main purpose, or one of its main purposes, the obtaining of a tax advantage by any person.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5.