Status: This is the original version (as it was originally enacted).

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 17

## DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

## PART 3

CONSEQUENTIAL AMENDMENTS

Promoters of tax avoidance schemes

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