
STATUTORY INSTRUMENTS

2005 No. 2010

The Finance (No. 2) Act 2005, section 6, (Appointed Day and Savings Provisions) Order 2005

4.—(1) This article applies in relation to any prescribed accounting period beginning before the day appointed by article 2 where a taxable person has treated, or intends to treat, a tax advantage as having been obtained for the purposes of—

- (a) any VAT return made in respect of that period; or
- (b) any claim for repayment of output tax or increase in credit for input tax in respect of that period.

(2) Any relevant tax advantage shall be disregarded for the purposes of paragraph 5(3)(meaning of notifiable scheme).

(3) Relevant tax advantage means any tax advantage falling within paragraph 2(1)(d) or 2(2)(1) (obtaining a tax advantage).