



Value Added Tax Act 1994

1994 CHAPTER 23

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

[^{F1}Disclosure of avoidance schemes

Textual Amendments

- F1** S. 58A and cross-heading 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. 1](#); S.I. 2004/1934, art. 2

58A Disclosure of avoidance schemes

Schedule 11A (which imposes disclosure requirements relating to the use of schemes for avoiding VAT) shall have effect.]

Modifications etc. (not altering text)

- C1** S. 58A 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\(2\)\(4\)](#)

[^{F2}58B Payment by cheque

Regulations under section 95(1) of the Finance Act 2007 (payment by cheque) may, in particular, provide for a payment which is made by cheque in contravention of regulations under section 25(1) above to be treated as made when the cheque clears, as defined in the regulations under section 95(1) of that Act.]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Disclosure of avoidance schemes. (See end of Document for details)

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Textual Amendments

F2 S. 58B inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. **95(8)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Disclosure of avoidance schemes.