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DRAFT STATUTORY INSTRUMENTS

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**2011 No.**

The Penalties, Offshore Income  
etc. (Designation of Territories) Order 2011

**Designation of territories**

2. The territories specified in the left hand column of the Table in the Schedule to this Order are designated as category 1 territories for the purposes of Schedule 24 to the Finance Act 2007<sup>(1)</sup> (penalties for errors).

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(1) See also paragraph 6A(7) of Schedule 41 to the Finance Act 2008 (c. 9) (penalties: failure to notify and certain VAT and excise wrongdoing) and paragraph 6A(7) of Schedule 55 to the Finance Act 2009 (c. 10) (penalties for failure to make returns etc). Paragraph 6A(7) of Schedule 41 to the Finance Act 2008 and paragraph 6A(7) of Schedule 55 to the Finance Act 2009 are inserted by paragraphs 8 and 12, respectively, of Schedule 10 to the Finance Act 2010 from a day to be appointed.