Status: *This version of this cross heading contains provisions that are prospective.*
Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2015, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

PENALTIES IN CONNECTION WITH OFFSHORE MATTERS AND OFFSHORE TRANSFERS

Penalties for failure to notify

PROSPECTIVE

13 In paragraph 13 (standard percentage reductions for disclosure), in the Table in sub-paragraph (3), at the appropriate places insert—

"37.5%	case A: 12.5% case B: 25%	case A: 0% case B: 12.5%",
"87.5%	43.75%	25%", and
"125%	62.5%	40%".

Status:
This version of this cross heading contains provisions that are prospective.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2015, Paragraph 13.