

SCHEDULES

SCHEDULE 20

PENALTIES IN CONNECTION WITH OFFSHORE MATTERS AND OFFSHORE TRANSFERS

Penalties for errors

5 In paragraph 10 (standard percentage reductions for disclosure), in the Table in subparagraph (2), at the appropriate places insert—

“37.5%	18.75%	0%”.
“87.5%	43.75%	25%”, and
““125%	62.5%	40%”.