

# SCHEDULES

## SCHEDULE 19

### LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

#### PART 3

##### SANCTIONS FOR PERSISTENTLY UNCO-OPERATIVE LARGE BUSINESSES

*Sanctions: liability for penalties for errors in documents given to HMRC*

48 In Schedule 24 to FA 2007 (penalties for errors), at the end of paragraph 3 (meaning of “careless” etc) insert—

“(3) Paragraph 47 of Schedule 19 to FA 2016 (special measures for persistently unco-operative large businesses) provides for certain inaccuracies to be treated, for the purposes of this Schedule, as being due to a failure by P to take reasonable care.”