

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

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 9

INFORMATION

Specific modifications of Schedule 36 to FA 2008 as applied

PROSPECTIVE

43 Paragraphs 50 and 51 are excluded from the application of the Schedule for [F1a purpose] mentioned in paragraph 40(1) above.

Textual Amendments

F1 Words in [Sch. 16 para. 43](#) substituted (with effect in accordance with s. 123(12) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 123\(7\)](#) (with s. 123(12))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)