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**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](#)

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# SCHEDULES

## SCHEDULE 18

### REQUIREMENT TO CORRECT CERTAIN OFFSHORE TAX NON-COMPLIANCE

#### PART 1

##### LIABILITY FOR PENALTY FOR FAILURE TO CORRECT

###### *Main definitions: general*

2 Paragraphs 3 to 13 have effect for the purposes of this Schedule.

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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\(a\)](#)