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## SCHEDULE 1

Consequential Amendments - Primary Legislation

## Value Added Tax Act 1994

17. In paragraph 10(3)(b) of Schedule 11A(a)(1) (disclosure of avoidance schemes) after "section 60" insert "or a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007".

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<sup>(1)</sup> Schedule 11A was inserted by section 9 of and paragraph 2 of Schedule 2 to the Finance Act 2004 (c.12).