Status: This is the original version (as it was originally enacted).

$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 10

PENALTIES: OFFSHORE INCOME ETC

Schedule 24 to FA 2007

- 6 After paragraph 23A insert—
 - "23B UK" means the United Kingdom, including the territorial sea of the United Kingdom."