
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PENALTY FOR FAILURE TO MAKE RETURNS ETC

- 9 In paragraph 15(5) (reductions for disclosure not below certain amounts)—
- (a) for “paragraph 11(3) or (4)” substitute “ sub-paragraph (3) or (4) of any of paragraphs 11, 13E and 13J ”, and
 - (b) for “paragraph 11(3)(b) or (4)(b) (as the case may be)” substitute “ paragraph (b) of that sub-paragraph ”.

Commencement Information

- I1** Amendments made by Sch. 10 para. 9 in force at 12.2.2019 for specified purposes by [2019 c. 1, s. 67\(2\)](#)
- I2** Amendments made by Sch. 10 para. 9 in force at 1.4.2022 for specified purposes by [Finance Act 2021 \(c. 26\), Sch. 15 para. 3\(2\)](#)

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