

Status: Point in time view as at 01/01/2017.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. 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)

SCHEDULES

SCHEDULE 20

PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

PART 2

APPLICATION OF SCHEDULE 36 TO FA 2008: INFORMATION POWERS

Specific modifications

- 20 The following provisions are excluded from the application of Schedule 36 to FA 2008 for the purpose mentioned in paragraph 18(1)—
- (a) paragraph 24 (exception for auditors),
 - (b) paragraph 25 (exception for tax advisers),
 - (c) paragraphs 26 and 27 (provisions supplementary to paragraphs 24 and 25),
 - (d) paragraphs 50 and 51 (tax-related penalty).

Commencement Information

II Sch. 20 para. 20 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

Status:

Point in time view as at 01/01/2017.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.