

*Status: Point in time view as at 01/01/2017.*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 3

##### PUBLISHING DETAILS OF PERSONS FOUND LIABLE TO PENALTIES

*Naming etc of persons assessed to penalty or penalties under paragraph 1*

- 23 (1) The Treasury may by regulations amend paragraph 22(1) to vary the amount for the time being specified in paragraph (b).
- (2) Regulations under this paragraph are to be made by statutory instrument.
- (3) A statutory instrument under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

#### Commencement Information

**II** Sch. 20 para. 23 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Point in time view as at 01/01/2017.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.