

Status: Point in time view as at 01/01/2017.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 1

LIABILITY FOR PENALTY

Double jeopardy

- 15 A person is not liable to a penalty under paragraph 1 in respect of conduct for which the person—
- (a) has been convicted of an offence, or
 - (b) has been assessed to a penalty under any provision other than paragraph 1.

Commencement Information

II Sch. 20 para. 15 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

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