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## SCHEDULES

### SCHEDULE 20

#### PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

##### PART 1

##### LIABILITY FOR PENALTY

*Treatment of potential lost revenue attributable to both offshore tax evasion or non-compliance and other tax evasion or non-compliance*

- 6 (1) This paragraph applies where any amount of potential lost revenue in a case falling within paragraph 4 or 5 is attributable not only to Q's offshore tax evasion or non-compliance but also to any other tax evasion or non-compliance by Q.
- (2) In that case the potential lost revenue in respect of Q's offshore tax evasion or non-compliance is to be taken for the purposes of assessing the penalty to which P is liable as being or (as the case may be) including such share as is just and reasonable of the amount mentioned in sub-paragraph (1).

##### Commencement Information

**II** Sch. 20 para. 6 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

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