

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 12

GENERAL

Consequential amendments

59 In section 54 of ITTOIA 2005 (no deduction allowed for certain penalties etc) at the end of the table in subsection (2) insert—

“Penalty under Schedule 16 to F(No. 2)A 2017	Various taxes”
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