

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 11

MISCELLANEOUS

Double jeopardy

- 52 A person is not liable to a penalty under paragraph 1 in respect of conduct for which the person has been convicted of an offence.

Application of provisions of TMA 1970

- 53 Subject to the provisions of this Schedule, the following provisions of TMA 1970 apply for the purposes of this Schedule as they apply for the purposes of the Taxes Acts—
- (a) section 108 (responsibility of company officers),
 - (b) section 114 (want of form), and
 - (c) section 115 (delivery and service of documents).