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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 40. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

#### PART 2

##### AMENDMENTS OF SCHEDULE 17 TO F(No.2)A 2017

- 40 In paragraph 40 (penalties: supplementary), in sub-paragraph (2), after paragraph (a) (but before the “and” immediately after it) insert—
- “(aa) in the case of a penalty for a person's failure to comply with paragraph 22C, to the amount of any fees received, or likely to have been received, by the person in connection with the arrangements, the proposed arrangements or the proposal.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 40.