

SCHEDULES

SCHEDULE 13

PENALTIES FOR FACILITATING AVOIDANCE SCHEMES INVOLVING NON-RESIDENT PROMOTERS

Application of provisions of TMA 1970

- 5 Subject to the provisions of this Schedule, the following provisions of TMA 1970 apply for the purposes of this Part 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);
 - (c) section 115 (delivery and service of documents).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 5.