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STATUTORY INSTRUMENTS

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**2007 No. 3104**

**TAXES**

**The Tax Avoidance Schemes (Penalty) Regulations 2007**

*Made - - - - 30th October 2007*

*Coming into force in accordance with regulation 1*

**THE TAX AVOIDANCE SCHEMES  
(PENALTY) REGULATIONS 2007**

1. Citation and commencement
  2. Interpretation
  3. Increased penalty following the making of an order under section 306A of FA 2004
  4. Increased penalty following the making of an order under section 314A of FA 2004
- Signature  
Explanatory Note