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STATUTORY INSTRUMENTS

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**2019 No. 1238 (C. 40)**

**INCOME TAX  
CAPITAL GAINS TAX  
INHERITANCE TAX**

The Finance Act 2009, Sections 101 and 102  
(Penalties for Offshore Evasion or Non-  
Compliance) (Appointed Day) Order 2019

*Made - - - - 5th September 2019*

**THE FINANCE ACT 2009, SECTIONS 101 AND 102  
(PENALTIES FOR OFFSHORE EVASION OR NON-  
COMPLIANCE) (APPOINTED DAY) ORDER 2019**

1. Citation
  2. Appointed Days
  3. Article 2 only has effect in relation to a penalty...
- Signature  
Explanatory Note