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**Status:** Point in time view as at 01/12/2007. This version of this part contains provisions that are not valid for this point in time.  
**Changes to legislation:** Finance Act 2007, Part 5 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 24

### PENALTIES FOR ERRORS

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