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*Status: Point in time view as at 17/07/2014.*

*Changes to legislation: Finance Act 2014, Cross Heading: Introduction is up to date with all changes known to be in force on or before 03 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 35

#### PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

##### *Introduction*

- 1 In this Schedule a reference to an “information duty” is to a duty arising under any of the following provisions to provide information or produce a document—
- (a) section 255 (duty to provide information or produce document);
  - (b) section 257 (ongoing duty to provide information);
  - (c) section 258 (duty of person dealing with non-resident promoter);
  - (d) section 259 (monitored promoter: duty to provide information about clients);
  - (e) section 260 (intermediaries: duty to provide information about clients);
  - (f) section 261 (duty to provide information about clients following enquiry);
  - (g) section 262 (information required for monitoring compliance with conduct notice);
  - (h) section 263 (information about monitored promoter's address).

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