

SCHEDULES

SCHEDULE 8

LIFE ASSURANCE BUSINESS

PART III

SUPPLEMENTARY PROVISIONS

Penalties

- 50 In the Table in section 98 of the Taxes Management Act 1970 (penalties for failure to comply with notice or to furnish information etc.), the entry “regulations under section 431E(1) or 441A(3);” shall be inserted—
- (a) in the first column after the entry relating to regulations under section 333 of the Taxes Act 1988, and
 - (b) in the second column after the entry relating to section 375(5) of that Act.