

## SCHEDULES

### SCHEDULE 57

#### AMENDMENTS RELATING TO PENALTIES

##### PART 1

###### AMENDMENTS OF SCHEDULE 24 TO FA 2007

- 2 In paragraph 2 (under-assessment by HMRC), insert at the end—
- “(4) In this paragraph (and in Part 2 of this Schedule so far as relating to this paragraph)—
- (a) “assessment” includes determination, and
  - (b) accordingly, references to an under-assessment include an under-determination.”