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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2010, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### PENALTIES: OFFSHORE INCOME ETC

##### *Schedule 24 to FA 2007*

- 6      After paragraph 23A insert—
- “23B    UK” means the United Kingdom, including the territorial sea of the United Kingdom.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 6.