

SCHEDULES

SCHEDULE 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Overlapping penalties

- 13 A person is not liable to a penalty under—
- (a) Schedule 24 to the FA 2007 (penalties for errors),
 - (b) Part 7 of FA 2004, or
 - (c) any other provision which is prescribed,
- by reason of any failure to include in any return or account a reference number required by section 253.