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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 17

#### DISCLOSURE OF TAX AVOIDANCE SCHEMES

##### *Identifying scheme users*

- 13 In section 98C of TMA 1970 (notification under Part 7 of FA 2004: penalties), in subsection (2)(f) after “information” insert “ or have been provided with information ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 13.