Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 20

PENALTIES IN CONNECTION WITH OFFSHORE MATTERS AND OFFSHORE TRANSFERS

Penalties for failure to make returns etc

In paragraph 15 (standard percentage reductions for disclosure), in the Table in subparagraph (2), at the appropriate places insert—

"87.5%	43.75%	25%", and
"125%	62.5%	40%".