

*Status: Point in time view as at 01/01/2017.*

**Changes to legislation:** Finance Act 2016, Cross Heading: Double jeopardy is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

### SCHEDULE 20 **U.K.**

#### PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

#### PART 1 **U.K.**

##### LIABILITY FOR PENALTY

##### *Double jeopardy*

- 15 A person is not liable to a penalty under paragraph 1 in respect of conduct for which the person—
- (a) has been convicted of an offence, or
  - (b) has been assessed to a penalty under any provision other than paragraph 1.

#### **Commencement Information**

**II** Sch. 20 para. 15 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

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