
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 60. (See end of Document for details)

SCHEDULES

SCHEDULE 16

PENALTIES FOR ENABLERS OF DEFEATED TAX AVOIDANCE

PART 12

GENERAL

Consequential amendments

60 In section 1303 of CTA 2009 (no deduction allowed for certain penalties etc) at the end of the table in subsection (2) insert—

“Penalty under Schedule 16 to F(No. Various taxes”
2)A 2017

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 60.