

SCHEDULES

SCHEDULE 17

DISCLOSURE OF TAX AVOIDANCE SCHEMES: VAT AND OTHER INDIRECT TAXES

PART 2

PENALTIES

Penalty for failure to comply with duties under Part 1 (apart from paragraph 26)

- 41 (1) This paragraph applies where a failure to comply with a provision mentioned in paragraph 39(2) concerns a proposal or arrangements in respect of which an order has been made under paragraph 4 or 5.
- (2) The amounts specified in paragraph 39(1)(a)(i) and (b) are increased to £5,000 in relation to days falling after the end of the period of 11 days beginning with the day on which the order is made.