

# Finance (No. 2) Act 2017

### **2017 CHAPTER 32**

#### PART 4

ADMINISTRATION, AVOIDANCE AND ENFORCEMENT

Avoidance etc

## 67 Requirement to correct certain offshore tax non-compliance

Schedule 18 makes provision for and in connection with requiring persons to correct any offshore tax non-compliance subsisting on 6 April 2017.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 67.