



# 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.