
STATUTORY INSTRUMENTS

2017 No. 334

**INCOME TAX
CAPITAL GAINS TAX
INHERITANCE TAX**

The Asset-based Penalty for Offshore Inaccuracies and Failures
(Reductions for Disclosure and Co-operation) Regulations 2017

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|---|------------------------|
| <i>Made</i> - - - - | <i>9th March 2017</i> |
| <i>Laid before the House of Commons</i> - - | <i>10th March 2017</i> |
| <i>Coming into force</i> | <i>1st April 2017</i> |

**THE ASSET-BASED PENALTY FOR OFFSHORE
INACCURACIES AND FAILURES (REDUCTIONS FOR
DISCLOSURE AND CO-OPERATION) REGULATIONS 2017**

1. Citation and commencement
 2. Maximum amount of reduction of the standard amount of the asset-based penalty for disclosure and co-operation
- Signature
Explanatory Note