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STATUTORY INSTRUMENTS

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**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**

<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 Treasury make the following Regulations in exercise of the powers conferred by paragraph 8(3) and (4) of Schedule 22 to the Finance Act 2016<sup>(1)</sup>.