

# SCHEDULES

## SCHEDULE 38

### TAX AGENTS: DISHONEST CONDUCT

#### **PART 6**

##### MISCELLANEOUS PROVISION AND INTERPRETATION

###### *General interpretation*

- 39 (1) A reference in this Schedule to clients of a tax agent (or to a tax agent's clients) is a reference to the persons whom the agent assists with their tax affairs.
- (2) Sub-paragraph (1) applies even if—
- (a) the agent works for an organisation, and
  - (b) it is the organisation that is appointed to give the assistance.