

# SCHEDULES

## SCHEDULE 38

### TAX AGENTS: DISHONEST CONDUCT

#### **PART 6**

##### MISCELLANEOUS PROVISION AND INTERPRETATION

###### *General interpretation*

- 42 A reference in a provision of this Schedule to an authorised officer is to an officer of Revenue and Customs who is, or is a member of a class of officers who are, authorised by the Commissioners for the purposes of that provision.