

# SCHEDULES

## SCHEDULE 38

### TAX AGENTS: DISHONEST CONDUCT

#### **PART 7**

#### CONSEQUENTIAL PROVISIONS

##### *TMA 1970*

- 47 In section 20D (interpretation of sections 20 to 20CC)—
- (a) in subsection (1), for “sections 20A and 20BA” substitute “section 20BA”,  
and
  - (b) omit subsection (2).