

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 7

CONSEQUENTIAL PROVISIONS

TMA 1970

- 49 In section 103ZA (disapplication of sections 100 to 103)—
- (a) omit “or” at the end of paragraph (e), and
 - (b) at the end of paragraph (f) insert “, or
 - (g) Schedule 38 to FA 2012 (tax agents: dishonest conduct).”