HMRC internal manual

International Exchange of Information Manual

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IEIM8000640 - Duplication of penalties

Where a RCASP is liable to more than one penalty for either:

- Failure to apply due diligence procedures
- Failure to comply with record keeping requirements
- Inaccurate or incomplete reports

The RCASP will not be liable for more than one penalty for the same act or omission.

Where more than one of the above penalties is due for the same act or omission, an officer of HMRC will decide which is the most appropriate.

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