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STATUTORY INSTRUMENTS

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**2009 No. 3054 (C. 133)**

**REVENUE AND CUSTOMS**

The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009

<i>Made</i>	- - - -	<i>19th November 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>20th November 2009</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

The Treasury make the following Order in exercise of the powers conferred by section 96(3) to (6) of the Finance Act 2009<sup>(1)</sup>:

**Citation and commencement**

1. This Order may be cited as the Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 and comes into force on 1st April 2010.

**Appointed day**

2. The day appointed as the day on which the amendments made by section 96 of and Schedule 48 to the Finance Act 2009 (extension of information and inspection powers to further taxes) come into force is 1st April 2010.

**Consequential amendments**

3. The Schedule to this Order contains amendments of enactments in consequence of section 96(1) of and Schedule 48 to the Finance Act 2009.

**Savings**

4. In the Inheritance Tax Act 1984<sup>(2)</sup>, in relation to a notice given under section 219 or 219A of that Act (powers to require information and call for documents etc) before 1st April 2010—

- (a) section 219B (appeal against requirement to produce documents etc) continues to have effect on and after that day despite its repeal by the Schedule to this Order, and

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(1) 2009 c. 10.

(2) 1984 c. 51; section 219(1A) was inserted by section 124 of the Finance Act 1990 (c. 29); sections 219A and 219B were inserted by section 106 of the Finance Act 1999 (c. 16); section 245A was inserted by section 108(1) of that Act. Sections 219, 219B and 245A were amended respectively by paragraphs 112, 113 and 120 of Schedule 1 to S.I. 2009/56.

(b) section 245A (failure to provide information etc) applies on and after that day disregarding the amendments made by that Schedule.

5. In section 187 of the Finance Act 1993(3) (petroleum revenue tax: provision of information etc), in relation to a notice given under that section before 1st April 2010, the following provisions continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) subsection (6) (right to object to notice), and
- (b) subsection (8) (penalty for failure to comply with notice).

6. Despite their repeal by the Schedule to this Order, the following provisions continue to have effect on and after 1st April 2010 where Her Majesty's Revenue and Customs requested information or documents before that day—

- (a) paragraph 17(1)(b) of Schedule 7 to the Finance Act 1994(4) (insurance premium tax: penalty for failure to furnish information or produce documents),
- (b) paragraph 22(1)(a) of Schedule 5 to the Finance Act 1996(5) (landfill tax: penalty for failure to furnish information or produce documents),
- (c) paragraphs 124(3) to (6) and 127(4) to (7) of Schedule 6 to the Finance Act 2000(6) (climate change levy: penalties for failure to provide information or produce documents), and
- (d) paragraphs 1(3) to (6) and 4(4) to (7) of Schedule 7 to the Finance Act 2001(7) (aggregates levy: penalty for failure to provide information or produce documents).

7.—(1) The following savings are made in Part 4 of the Finance Act 2003(8) (stamp duty land tax).

(2) In relation to a notice given under paragraph 14 of Schedule 10 to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 15(9) (appeal against notice requiring documents etc), and
- (b) paragraph 16 (penalty for failure to produce documents etc).

(3) In relation to a notice given under paragraph 8 of Schedule 11A to that Act before 1st April 2010, the following paragraphs of that Schedule continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) paragraph 9(10) (appeal against notice requiring documents etc), and
- (b) paragraph 10 (penalty for failure to produce documents).

(4) In relation to a notice given under Part 1 or 2 of Schedule 13 to that Act before 1st April 2010, subsections (3) and (6) of section 93 (penalty for failure to deliver a document or provide information) apply on and after that day disregarding the amendments made by the Schedule to this Order.

(5) In relation to an inspection made before 1st April 2010, section 94(2) (power to inspect premises: penalty for obstruction) continues to have effect on and after that day despite its repeal by the Schedule to this Order.

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(3) 1993 c. 34; subsections (5) and (6) of section 187 were amended by paragraph 193 of Schedule 1 to [S.I. 2009/56](#).

(4) 1994 c. 9.

(5) 1996 c. 8.

(6) 2000 c. 17. Paragraph 124(5)(b) of Schedule 6 was amended by paragraph 20(4) of Schedule 1 to [S.I. 2009/571](#); paragraph 127(6)(b) of Schedule 6 was amended by paragraph 20(6) of Schedule 1 to [S.I. 2009/571](#).

(7) 2001 c. 9. Paragraph 1(5)(b) and 4(6)(b) of Schedule 7 were amended by paragraph 25 of Schedule 1 to [S.I. 2009/571](#).

(8) 2003 c. 14. Schedule 11A was inserted by Schedule 40 to the [Finance Act 2004](#) (c. 12).

(9) Paragraph 15 was amended by paragraph 377 of Schedule 1 to [S.I. 2009/56](#).

(10) Paragraph 9 was amended by paragraph 397 of Schedule 1 to [S.I. 2009/56](#).

**8.** In Part 4 of the Finance Act 2004(**11**) (pension schemes), in relation to a notice given under section 252 of that Act before 1st April 2010, the following provisions continue to have effect on and after that day despite their repeal by the Schedule to this Order—

- (a) section 253(**12**) (appeal against notice requiring documents or particulars), and
- (b) section 259 (penalty for failure to produce documents).

19th November 2009

*Bob Blizzard*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(11) 2004 c. 12.

(12) Section 253 was amended by paragraph 426 of Schedule 1 to S.I. 2009/56.

## SCHEDULE

Article 3

**Taxes Management Act 1970**

1. Omit sections 110 and 111 of the Taxes Management Act 1970(13) (valuation: powers to enter and inspect).

**Inheritance Tax Act 1984**

2.—(1) The Inheritance Tax Act 1984(14) is amended as follows.

(2) Omit sections 219, 219A and 219B (powers to require information and documents).

(3) Omit section 220 (power to inspect property).

(4) In section 245A (failure to provide information etc)—

(a) omit subsections (2) and (3),

(b) in subsection (4)—

(i) for “, (1A)(b), (2)(b) or (3)(b)” substitute “or (1A)(b)”,

(ii) at the end of paragraph (a) insert “or”, and

(iii) omit paragraphs (b) and (c), and

(c) in subsection (5)—

(i) for “, to comply with the requirements of section 218A or to comply with a notice” substitute “or to comply with the requirements of section 218A”, and

(ii) for “, to comply with the requirements of section 218A or to comply with the notice” substitute “or to comply with those requirements”.

**Social Security Administration Act 1992**

3. In section 110ZA of the Social Security Administration Act 1992(15) (Class 1, 1A, 1B or 2 contributions: power to call for documents etc), in subsection (2)(d),—

(a) after “21” insert “, 21A”, and

(b) after “37(2)” insert “and (2A)”.

**Social Security Administration (Northern Ireland) Act 1992**

4. In section 104ZA of the Social Security Administration (Northern Ireland) Act 1992(16) (Class 1, 1A, 1B or 2 contributions: power to call for documents etc), in subsection (2)(d)—

(a) after “21” insert “, 21A”, and

(b) after “37(2)” insert “and (2A)”.

(13) 1970 c. 9.

(14) 1984 c. 51. Sections 219A and 219B were inserted by section 106 of the Finance Act 1999 (c. 16). Section 245A was inserted by section 108(1) of the Finance Act 1999; subsection (1A) was inserted by section 120(3) of the Finance Act 2002 (c. 23) and subsection (4) was amended by that section; subsection (5) was amended by section 295(3)(a) of the Finance Act 2004 (c. 12). Section 245A was amended by paragraph 121 of Schedule 1 to S.I. 2009/56.

(15) 1992 c. 5; section 110ZA was substituted by section 7 of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3); subsections (1) and (2) of section 110ZA were substituted by paragraph 84 of Schedule 36 to the Finance Act 2008 (c. 9); paragraph 21A of Schedule 36 to the Finance Act 2008 was inserted by paragraph 9 of Schedule 48 to the Finance Act 2009; paragraph 37(2A) of Schedule 36 to the Finance Act 2008 was inserted by paragraph 13 of Schedule 48 to the Finance Act 2009.

(16) 1992 c. 8; section 104ZA was substituted by section 8 of the National Insurance Contributions and Statutory Payments Act 2004; subsections (1) and (2) of section 104ZA were substituted by paragraph 85 of Schedule 36 to the Finance Act 2008.

### **Finance Act 1993**

5. In the Finance Act 1993(17), omit—
- (a) section 187(2) to (8) (petroleum revenue tax: return and information), and
  - (b) Schedule 21 (supplementary provisions about information).

### **Finance Act 1994**

6. In Schedule 7 to the Finance 1994(18) (insurance premium tax), omit—
- (a) paragraphs 2, 3 and 4(1), and
  - (b) paragraph 17(1)(b) (but not the “or” after it).

### **Finance Act 1996**

7. In Schedule 5 to the Finance Act 1996(19) (landfill tax), omit—
- (a) paragraphs 1, 3 and 4, and
  - (b) paragraph 22(1)(a) (and the “or” after it).

### **Finance Act 2000**

8. In Schedule 6 to the Finance Act 2000(20) (climate change levy), omit paragraphs 124, 127, 128 and 129.

### **Finance Act 2001**

9. In Schedule 7 to the Finance Act 2001(21) (aggregates levy: information and evidence), omit paragraphs 1, 4, 5 and 6.

### **Income Tax (Earnings and Pensions) Act 2003**

10. In section 715 of the Income Tax (Earnings and Pensions) Act 2003(22) (regulations relating to payroll giving), omit subsection (3)(a)(i).

### **Finance Act 2003**

- 11.—(1) Part 4 of the Finance Act 2003(23) (stamp duty land tax) is amended as follows.
- (2) In section 93 (information powers)—
- (a) in subsection (2)—
    - (i) omit the entries relating to all Parts of Schedule 13 apart from Parts 3, 4, 6 and 8, and
    - (ii) in the entry relating to Part 4 for “Parts 1 to 3” substitute “Part 3”,
  - (b) in subsection (3), omit “1, 2 or”, and
  - (c) in subsection (6), omit “1, 2 or”.
- (3) Omit section 94 (power to inspect premises).

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(17) 1993 c. 34.

(18) 1994 c. 9.

(19) 1996 c. 8.

(20) 2000 c. 17.

(21) 2001 c. 9.

(22) 2003 c. 1.

(23) 2003 c. 14.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

- (4) In Schedule 10 (returns, enquiries etc), omit paragraphs 14 to 16.
- (5) In Schedule 11A<sup>(24)</sup> (claims not included in returns), omit paragraphs 8 to 10.
- (6) In Schedule 13 (information powers)—
  - (a) omit paragraphs 1 to 13, 24 and 26 to 31,
  - (b) in paragraph 19, for “Parts 1 to” substitute “Part”,
  - (c) in paragraph 20(1), for “Parts 1 to 3 of this Schedule do” substitute “Part 3 of this Schedule does”,
  - (d) in paragraph 21, omit sub-paragraphs (1) and (2),
  - (e) in paragraph 22(1), omit “2 or”,
  - (f) in paragraph 22(2), for “those Parts” substitute “that Part”,
  - (g) in paragraph 23(1)—
    - (i) omit “1 or”, and
    - (ii) omit “, and as an alternative to delivering documents to comply with a notice under Part 2 of this Schedule,”,
  - (h) in paragraph 25(1), omit “2 or”,
  - (i) in paragraph 53(2)(a), for “1, 2, 3, or 5” substitute “3”,
  - (j) in paragraph 53(2)(b), omit “1(3), 6(3), 11(3) or”, and
  - (k) in paragraph 53(3), omit paragraph (b) (but not the “or” after it).

#### **Child Trust Funds Act 2004**

**12.**—(1) Section 15 of the Child Trust Funds Act 2004<sup>(25)</sup> (information from account providers etc) is amended as follows.

- (2) In subsection (1)—
  - (a) omit “, or authorise officers of the Inland Revenue to require,”,
  - (b) for “relevant person” substitute “person who is or has been the account provider in relation to a child trust fund”, and
  - (c) for “a child trust fund” substitute “the child trust fund”.
- (3) Omit subsection (2).

#### **Finance Act 2004**

**13.** In Part 4 of the Finance Act 2004<sup>(26)</sup> (pension schemes etc), omit sections 252, 253 and 259 (notices requiring documents or particulars).

#### **Income Tax (Trading and Other Income) Act 2005**

**14.** Omit section 700 of the Income Tax (Trading and Other Income) Act 2005<sup>(27)</sup> (power to obtain information from managers of individual investment plans).

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<sup>(24)</sup> Schedule 11A was inserted by schedule 40 to the Finance Act 2004.

<sup>(25)</sup> 2004 c. 6.

<sup>(26)</sup> 2004 c. 12.

<sup>(27)</sup> 2005 c. 5.

## Finance Act 2008

**15.** In Part 2 of Schedule 36 to the Finance Act 2008(**28**), in the heading, for “BUSINESSES ETC” substitute “PREMISES AND OTHER PROPERTY”.

## Consequential repeals

- 16.** In consequence of the amendments made by this Schedule, omit—
- (a) section 124 of the Finance Act 1990(**29**);
  - (b) paragraph 7 of Schedule 5 to the Finance Act 1995(**30**);
  - (c) paragraph 18 of Schedule 1 to the Civil Evidence Act 1995(**31**);
  - (d) section 106 of the Finance Act 1999(**32**);
  - (e) paragraph 132(3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005(**33**);
  - (f) paragraph 108 of Schedule 21 to the Legal Services Act 2007(**34**).

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is made in exercise of the powers conferred by section 96(3) to (6) of the Finance Act 2009. Article 2 of this Order appoints 1st April 2010 as the day on which section 96 of and Schedule 48 to the Finance Act 2009 come into force. That Schedule contains provisions applying the information and inspection powers in Schedule 36 to the Finance Act 2008 to 8 taxes administered by Her Majesty’s Revenue and Customs. Those taxes are insurance premium tax, inheritance tax, stamp duty land tax, stamp duty reserve tax, petroleum revenue tax, aggregates levy, climate change levy and landfill tax.

Article 3 introduces the Schedule to the Order which repeals or amends the main information and inspection powers that currently apply to those taxes.

Articles 4 to 8 contain savings for the purposes of requests for information made, and inspections carried out, before 1st April 2010. The effect of the savings is to keep in force the provisions about appeals and penalties that are repealed or amended by the Schedule to this Order.

A full Impact Assessment has not been prepared in respect of this instrument as no impact on the private or voluntary sectors is foreseen.

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(**28**) 2008 c. 9.  
(**29**) 1990 c. 29.  
(**30**) 1995 c. 4.  
(**31**) 1995 c. 38.  
(**32**) 1999 c. 16.  
(**33**) 2005 c. 11.  
(**34**) 2007 c. 29.