



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER IV

MANAGEMENT

Information

142 Power to call for documents and information.

(1) Section 20 of the ^{M1} Taxes Management Act 1970 (power to call for documents of taxpayer and others) shall be amended in accordance with subsections (2) to (8) below.

^{F1}(2)

^{F2}(3)

^{F3}(4)

(5) Subsections (4) and (5) shall be omitted.

(6) In subsection (6)—

^{F4}(a)

(b) the words “and in relation” onwards shall be omitted.

^{F5}(7)

^{F6}(8)

^{F7}(9)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Information. (See end of Document for details)

- (10) This section shall apply with respect to notices given on or after the day on which this Act is passed.

Textual Amendments

- F1** S. 142(2) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F2** S. 142(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F3** S. 142(4) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F4** S. 142(6)(a) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F5** S. 142(7) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F6** S. 142(8) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F7** S. 142(9) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 92(b)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

Marginal Citations

- M1** 1970 c. 9.

143 Power to call for papers of tax accountant.

- (1) In section 20A of the ^{M2} Taxes Management Act 1970 (power to call for papers of tax accountant) for the last sentence of subsection (1) there shall be substituted—

“(1A) The reference to documents in subsection (1) above does not include—

- (a) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984), or
- (b) journalistic material (as defined in section 13 of that Act).

(1B) Subject to subsection (1A) above, the reference to documents in subsection (1) above is to those specified or described in the notice in question; and—

- (a) the notice shall require documents to be delivered within such time (which shall not be less than thirty days after the date of the notice) as may be specified in the notice; and
- (b) the inspector may take copies of them or of extracts from them.”

- (2) This section shall apply with respect to notices given on or after the day on which this Act is passed.

Marginal Citations

- M2** 1970 c. 9.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Information. (See end of Document for details)

144 Restrictions on powers under TMA ss.20 and 20A.

- (1) Section 20B of the ^{M3} Taxes Management Act 1970 (restrictions on powers under sections 20 and 20A) shall be amended as follows.
- (2) In subsection (1), after the word “question” there shall be inserted the words “, or to furnish the particulars in question”.
- ^{F8}(3)
- (4) In subsection (2), after the words “deliver documents”, in the first place where they occur, there shall be inserted the words “or furnish particulars”.
- ^{F9}(5)
- (6) In subsection (7), the words from “to a person” to “daughter” shall be omitted.
- ^{F10}(7)
- (8) This section shall apply with respect to notices given on or after the day on which this Act is passed.

Textual Amendments

- F8** S. 144(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(b) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F9** S. 144(5) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(b) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)
- F10** S. 144(7) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), Sch. 36 para. 92(b) (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 12)

Marginal Citations

- M3** 1970c. 9.

145 Falsification etc. of documents.

- (1) After section 20B of the ^{M4} Taxes Management Act 1970 there shall be inserted—

“20BB Falsification etc. of documents.

- (1) Subject to subsections (2) to (4) below, a person shall be guilty of an offence if he intentionally falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of, a document which—
 - (a) he has been required by a notice under section 20 or 20A above, or
 - (b) he has been given an opportunity in accordance with section 20B(1) above,to deliver, or to deliver or make available for inspection.
- (2) A person does not commit an offence under subsection (1) above if he acts—
 - (a) with the written permission of a General or Special Commissioner, the inspector or an officer of the Board,
 - (b) after the document has been delivered or, in a case within section 20(3) or (8A) above, inspected, or

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Information. (See end of Document for details)

- (c) after a copy has been delivered in accordance with section 20B(4) or (14) above and the original has been inspected.
- (3) A person does not commit an offence under subsection (1)(a) above if he acts after the end of the period of two years beginning with the date on which the notice is given, unless before the end of that period the inspector or an officer of the Board has notified the person in writing that the notice has not been complied with to his satisfaction.
- (4) A person does not commit an offence under subsection (1) (b) above if he acts—
 - (a) after the end of the period of six months beginning with the date on which an opportunity to deliver the document was given, or
 - (b) after an application for consent to a notice being given in relation to the document has been refused.
- (5) A person guilty of an offence under subsection (1) above shall be liable—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.”
- (2) This section shall apply to any falsification, concealment, destruction or disposal of a document occurring on or after the day on which this Act is passed.

.....

Marginal Citations
M4 1970 c. 9.

^{F11}**146 Entry with warrant to obtain documents.**

.....

.....

Textual Amendments
F11 S. 146 repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

^{F12}**147 Procedure where documents etc. are removed.**

.....

.....

Textual Amendments
F12 S. 147 repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

148 Interpretation.

- (1) Section 20D of the ^{M5}Taxes Management Act 1970 shall be amended as follows.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Information. (See end of Document for details)

(2) In subsection (2), for the words “of returns or accounts to be made or delivered by the other” there shall be substituted the words “or delivery of any information, return, accounts or other document which he knows will be, or is or are likely to be, used”.

(3) For subsection (3) there shall be substituted—

“(3) Without prejudice to section 127 of the Finance Act 1988, in sections 20 to 20CC above “document” has, subject to sections 20(8C) and 20A(1A), the same meaning as it has—

- (a) in relation to England and Wales, in Part I of the Civil Evidence Act 1968,
- (b) in relation to Scotland, in Part III of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968, and
- (c) in relation to Northern Ireland, in Part I of the Civil Evidence Act (Northern Ireland) 1971.”

^{F13}(4)

Textual Amendments

F13 S. 148(4) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 7, Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

Marginal Citations

M5 1970 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Information.