



Finance Act 2004

2004 CHAPTER 12

PART 7

DISCLOSURE OF TAX AVOIDANCE SCHEMES

[^{F1}310B Failure to provide information under section 310A: application to the Tribunal

- (1) This section applies where HMRC—
 - (a) have required a person to provide information or documents under section 310A, but
 - (b) believe that the person has failed to provide the information or documents required.
- (2) HMRC may apply to the tribunal for an order requiring the person to provide the information or documents required.
- (3) The tribunal may make an order under subsection (2) only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents will assist HMRC in considering the notifiable proposals or arrangements.
- (4) Where the tribunal makes an order under subsection (2), the person must comply with it within—
 - (a) the period of 10 working days beginning with the day on which the tribunal made the order, or
 - (b) such longer period as HMRC may direct.]

Textual Amendments

F1 Ss. 310A, 310B inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [s. 284\(2\)](#) (with [s. 284\(11\)](#))

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)