

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

PART 10

CONSEQUENTIAL PROVISIONS

TMA 1970

- 65 TMA 1970 is amended as follows.
- 66 Omit section 19A (power to call for documents for purposes of enquiries).
- 67 Omit section 20 (power to call for documents of taxpayer and others).
- 68 (1) Section 20B (restrictions on powers to call for documents under ss20 and 20A) is amended as follows.
- (2) In the heading, for “**ss 20 and**” substitute “**section**”.
- (3) In subsection (1)—
- (a) omit “under section 20(1), (3) or (8A), or”,
 - (b) omit “(or, in the case of section 20(3), to deliver or make available”,
 - (c) omit “, or to furnish the particulars in question”, and
 - (d) omit “section 20(7) or (8A) or, as the case may be,”.
- (4) Omit subsections (1A) and (1B).
- (5) In subsection (2), omit from the beginning to “taxpayer; and”.
- (6) In subsection (3)—
- (a) omit “under section 20(1) or (3) or”, and
 - (b) omit “section 20(3) and (4) and”.
- (7) In subsection (4)—
- (a) omit “section 20(1) or”, and
 - (b) omit “, and as an alternative to delivering documents to comply with a notice under section 20(3) or (8A)”.
- (8) Omit subsections (5), (6) and (7).
- (9) In subsection (8), omit “section 20(3) or (8A) or”.
- (10) Omit subsections (9) to (14).
- 69 (1) Section 20BB (falsification etc. of documents) is amended as follows.
- (2) In subsection (1)(a), omit “20 or”.

Status: This is the original version (as it was originally enacted).

- (3) In subsection (2)(b), omit “or, in a case within section 20(3) or (8A) above, inspected”.
- 70 (1) Section 20D (interpretation) is amended as follows.
 - (2) In subsection (2), for “sections 20 and” substitute “section”.
 - (3) Omit subsection (3).
- 71 In section 29(6)(c) (assessment where loss of tax discovered), omit “, whether in pursuance of a notice under section 19A of this Act or otherwise”.
- 72 Omit section 97AA (failure to produce documents under section 19A).
- 73 In section 98 (penalties), in the Table—
 - (a) in the first column, omit the entry for section 767C of ICTA, and
 - (b) in the second column, omit the entry for section 28(2) of F(No.2)A 1992.
- 74 In section 100(2) (exclusions from provisions relating to determination of penalties under the Taxes Acts), insert at the end “or
 - (g) Schedule 36 to the Finance Act 2008.”
- 75 (1) Section 107A (relevant trustees) is amended as follows.
 - (2) In subsection (2)(a), for “, 95 or 97AA” substitute ‘or 95’.
 - (3) In subsection (3)(a), omit “or 97AA(1)(b)”.
- 76 In section 118 (interpretation), in the definition of “tax”, omit “20,”.
- 77 In Schedule 1A (claims etc. not included in returns), omit paragraphs 6 and 6A (power to call for documents for purposes of enquiries and power to appeal against notice to produce documents).

National Savings Bank Act 1971 (c. 29)

- 78 In section 12(3) (secrecy), for the words from “and of section 20(3)” to the end substitute “and of Schedule 36 to the Finance Act 2008 (powers of officers of Revenue and Customs to obtain information and documents and inspect business premises)”.

ICTA

- 79 ICTA is amended as follows.
- 80 In section 767B (change of company ownership: supplementary), in subsection (4), for “, 767AA and 767C” substitute “and 767AA”.
- 81 Omit section 767C (change in company ownership: information).
- 82 In section 769 (rules for ascertaining change in ownership of company)—
 - (a) in subsections (1) and (5), omit “, 767C”, and
 - (b) in subsections (2A) and (9), for “, 767AA or 767C” substitute “or 767AA”.

FA 1990

- 83 In section 125 of FA 1990 (information for tax authorities in other member States)—
 - (a) omit subsections (1) and (2),

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- (b) in subsection (3), for “the Directive mentioned in subsection (1) above” substitute “the Directive of the Council of the European Communities dated 19 December 1977 No. 77/799/EEC (the “1977 Directive”)”,
- (c) in subsection (4), for “such as is mentioned in subsection (1) above” substitute “which is covered by the provisions for the exchange of information under the 1977 Directive”, and
- (d) in subsection (6), omit the words from the beginning to “passed,”.

Social Security Administration Act 1992 (c. 5)

84 In section 110ZA of the Social Security Administration Act 1992 (Class 1, 1A, 1B or 2 contributions: powers to call for documents etc), for subsections (1) and (2) substitute—

- “(1) Schedule 36 to the Finance Act 2008 (information and inspection powers) applies for the purpose of checking a person’s position as regards relevant contributions as it applies for the purpose of checking a person’s tax position, subject to the modifications in subsection (2).
- (2) That Schedule applies as if—
 - (a) references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
 - (b) references to prejudice to the assessment or collection of tax were to prejudice to the assessment of liability for, and payment of, relevant contributions,
 - (c) the reference to information relating to the conduct of a pending appeal relating to tax were a reference to information relating to the conduct of a pending appeal relating to relevant contributions, and
 - (d) paragraphs 21, 35(4)(b), 36 and 37(2) of that Schedule (restrictions on giving taxpayer notice where taxpayer has made tax return) were omitted.”

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

85 In section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (Class 1, 1A, 1B or 2 contributions: powers to call for documents etc), for subsections (1) and (2) substitute—

- “(1) Schedule 36 to the Finance Act 2008 (information and inspection powers) applies for the purpose of checking a person’s position as regards relevant contributions as it applies for the purpose of checking a person’s tax position, subject to the modifications in subsection (2).
- (2) That Schedule applies as if—
 - (a) references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
 - (b) references to prejudice to the assessment or collection of tax were to prejudice to the assessment of liability for, and payment of, relevant contributions,

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- (c) the reference to information relating to the conduct of a pending appeal relating to tax were a reference to information relating to the conduct of a pending appeal relating to relevant contributions, and
- (d) paragraphs 21, 35(4)(b), 36 and 37(2) of that Schedule (restrictions on giving taxpayer notice where taxpayer has made tax return) were omitted.”

F(No.2)A 1992

- 86 Omit section 28(1) to (3) (powers of inspection).

VATA 1994

- 87 (1) Schedule 11 to VATA 1994 is amended as follows.
- (2) In paragraph 7 (furnishing information and producing documents), omit sub-paragraphs (2) to (9).
 - (3) In paragraph 10 (entry and search of premises and persons), omit sub-paragraphs (1) to (2A).

FA 1998

- 88 In Schedule 18 to FA 1998 (company tax returns), omit paragraphs 27, 28 and 29 (notice to produce documents etc. for purposes of enquiry into company tax return, power to appeal against such notices and penalty for failure to produce documents etc).

FA 1999

- 89 In section 13(5) (gold), omit paragraph (c).

Tax Credits Act 2002 (c. 21)

- 90 In section 25 of the Tax Credits Act 2002 (payments of working tax credit by employers), omit subsections (3) and (4).

FA 2006

- 91 Omit section 174 of FA 2006 (international tax enforcement arrangements: information powers).

Other repeals

- 92 In consequence of the preceding provisions of this Part of this Schedule, omit the following—
- (a) section 126 of FA 1988,
 - (b) sections 142(2), (3), (4), (6)(a), (7), (8) and (9) and 144(3), (5) and (7) of FA 1989,
 - (c) sections 187 and 255 of, and paragraph 29 of Schedule 19 to, FA 1994,
 - (d) paragraph 6 of Schedule 1 to the Civil Evidence Act 1995 (c. 38),

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- (e) paragraph 17 of Schedule 3, paragraph 3 of Schedule 19 and paragraph 2 of Schedule 22 to FA 1996,
- (f) section 115 of, and paragraphs 36 and 42(6) and (7) of Schedule 19 to, FA 1998,
- (g) section 15(3) of FA 1999,
- (h) paragraphs 21 and 38(4) of Schedule 29 to FA 2001,
- (i) section 20 of FA 2006, and
- (j) paragraph 350 of Schedule 1 to ITA 2007.