

SCHEDULES

SCHEDULE 23

DATA-GATHERING POWERS

PART 5

MISCELLANEOUS PROVISION AND INTERPRETATION

General interpretation

47 In this Schedule—

- “address” includes an electronic address;
- “body of persons” has the same meaning as in TMA 1970;
- “chargeable period” means a tax year, accounting period or other period for which a tax is charged;
- “charity” has the meaning given by paragraph 1(1) of Schedule 6 to FA 2010;
- “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
- “company” has the meaning given by section 288(1) of TCGA 1992;
- “data” includes information held in any form;
- “the data-holder”, in relation to a data-holder notice, means the person to whom the notice is addressed;
- “data-holder notice” is defined in paragraph 1;
- “dividend” includes any kind of distribution;
- “document” includes a copy of a document (see also section 114 of FA 2008);
- “employment”, “employee” and “employer” have the same meaning as in Parts 2 to 7 of ITEPA 2003 (see, in particular, sections 4 and 5 of that Act);
- “HMRC” means Her Majesty’s Revenue and Customs;
- “local authority” has the meaning given in section 999 of ITA 2007;
- “provide” includes make available for inspection;
- “specify” includes describe;
- “securities” includes—
 - (a) shares and stock,
 - (b) debentures, including debenture stock, loan stock, bonds, certificates of deposit and other instruments creating or acknowledging indebtedness, and
 - (c) warrants or other instruments entitling the holder to subscribe for or otherwise acquire anything within paragraph (a) or (b),

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issued by or on behalf of a person resident in, or a government or public or local authority of, any country (including a country outside the United Kingdom);

“shares” is to be construed in accordance with sections 99 and 103A of TCGA 1992;

“tax functions” means functions relating to tax;

“the tribunal” means the First-tier Tribunal or, where determined by or under the Tribunal Procedure Rules, the Upper Tribunal.