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**Changes to legislation:** Finance Act 2011, Paragraph 2 is up to date with all changes known to be in force on or before 09 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 24

#### AMENDMENTS OF SCHEDULE 36 TO FA 2008

- 2 (1) Paragraph 5 (power to obtain information and documents about persons whose identity is not known) is amended as follows.
- (2) In sub-paragraph (2), omit “UK”.
- (3) In sub-paragraph (4)—
- (a) in paragraph (b), for the words from “the Taxes Acts” to the end substitute “the law (including the law of a territory outside the United Kingdom) relating to tax, ”, and
  - (b) in paragraph (c), omit “UK”.
- (4) Omit sub-paragraph (5).
- (5) The amendments made by this paragraph—
- (a) come into force on 1 April 2012, and
  - (b) apply from then on in relation to tax regardless of when the tax became due (whether before, on or after that date).

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**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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)