



Finance Act 2012

2012 CHAPTER 14

PART 9

MISCELLANEOUS MATTERS

Administration

224 Information powers

- (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- (2) After paragraph 5 insert—

“Power to obtain information about persons whose identity can be ascertained

- 5A
- (1) An authorised officer of Revenue and Customs may by notice in writing require a person to provide relevant information about another person (“the taxpayer”) if conditions A to D are met.
 - (2) Condition A is that the information is reasonably required by the officer for the purpose of checking the tax position of the taxpayer.
 - (3) Condition B is that—
 - (a) the taxpayer’s identity is not known to the officer, but
 - (b) the officer holds information from which the taxpayer’s identity can be ascertained.
 - (4) Condition C is that the officer has reason to believe that—
 - (a) the person will be able to ascertain the taxpayer’s identity from the information held by the officer, and
 - (b) the person obtained relevant information about the taxpayer in the course of carrying on a business.
 - (5) Condition D is that the taxpayer’s identity cannot readily be ascertained by other means from the information held by the officer.

Status: This is the original version (as it was originally enacted).

- (6) “Relevant information” means all or any of the following—
- (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
- (7) This paragraph applies for the purpose of checking the tax position of a class of persons as for the purpose of checking the tax position of a single person (and references to “the taxpayer” are to be read accordingly).”
- (3) In paragraph 6 (notices), in sub-paragraph (1), for “or 5” substitute “, 5 or 5A”.
- (4) In paragraph 31 (right to appeal against notice given under paragraph 5), after “paragraph 5” insert “or 5A”.
- (5) Accordingly, in the heading immediately before paragraph 31, at the end insert “*or 5A*”.
- (6) In section 18D of TMA 1970 (savings income: content of regulations under section 18B), in subsection (1), for “sections 17 and 18” substitute “paragraph 1 of Schedule 23 to the Finance Act 2011 (data-gathering powers)”.
- (7) The amendments made by subsections (1) to (5) apply for the purpose of checking the tax position of a taxpayer as regards periods or tax liabilities whenever arising (whether before, on or after the day on which this Act is passed).
- (8) The amendment made by subsection (6) is treated as having come into force on 1 April 2012.