

## SCHEDULES

### SCHEDULE 35

#### PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

##### *Concealing, destroying etc documents following imposition of a duty to provide information*

- 6 (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document which is subject to a duty under section 255, 257 or 262.
- (2) Sub-paragraph (1) does not apply if the person acts after the document has been produced to an officer of Revenue and Customs in accordance with the duty, unless the officer has notified the person in writing that the document must continue to be available for inspection (and has not withdrawn the notification).
- (3) Sub-paragraph (1) does not apply, in a case to which section 268(1) applies, if the person acts after the expiry of the period of 6 months beginning with the day on which a copy of the document was produced in accordance with that section unless, before the expiry of that period, an officer of Revenue and Customs makes a request for the original document under section 268(2)(b).
- (4) A person who conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document in breach of sub-paragraph (1), is taken to have failed to comply with the duty to produce the document under the provision concerned (but see sub-paragraph (5)).
- (5) If a person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document which is subject to a duty under more than one of the provisions mentioned in sub-paragraph (1) then—
- (a) in a case where a duty under section 255 applies, the person will be taken to have failed to comply only with that provision, or
  - (b) in a case where a duty under section 255 does not apply, the person will be taken to have failed to comply only with section 257.