

SCHEDULES

SCHEDULE 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Concealing, destroying etc documents following informal notification

- 7 (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document if an officer of Revenue and Customs has informed the person in writing that the person is, or is likely, to be given a notice under 255, 257 or 262 the effect of which will, or is likely to, require the production of the document.
- (2) Sub-paragraph (1) does not apply if the person acts—
- (a) at least 6 months after the person was, or was last, informed as described in sub-paragraph (1), or
 - (b) after the person becomes subject to a duty under 255, 257 or 262 which requires the document to be produced.
- (3) 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 (4)).
- (4) 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.