



# Finance Act 2014

## 2014 CHAPTER 26

### PART 5

#### PROMOTERS OF TAX AVOIDANCE SCHEMES

##### *Obtaining information and documents*

#### **264 Failure to provide information: application to tribunal**

- (1) This section applies where—
  - (a) a person (“P”) has provided information or produced a document in purported compliance with section 255, 257, 258, 259, 260, 261 or 262, but
  - (b) an authorised officer suspects that P has not provided all the information or produced all the documents required under the section concerned.
- (2) The authorised officer, or an officer of Revenue and Customs with the approval of the authorised officer, may apply to the tribunal for an order requiring P to—
  - (a) provide specified information about persons who are its clients for the purposes of the section to which the application relates,
  - (b) provide specified information, or information of a specified description, about a monitored proposal or monitored arrangements,
  - (c) produce specified documents relating to a monitored proposal or monitored arrangements.
- (3) The tribunal may make an order under subsection (2) in respect of information or documents only if satisfied that the officer has reasonable grounds for suspecting that the information or documents—
  - (a) are required under section 255, 257, 258, 259, 260, 261 or 262 (as the case may be), or
  - (b) will support or explain information required under the section concerned.
- (4) A requirement by virtue of an order under subsection (2) is to be treated as part of P's duty under section 255, 257, 258, 259, 260, 261 or 262 (as the case may be).

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (5) Information or a document required as a result of subsection (2) must be provided, or the document produced, within the period of 10 days beginning with the day on which the order under subsection (2) was made.
- (6) An authorised officer may, by direction, extend the 10 day period mentioned in subsection (5).

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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):

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)