

Changes to legislation: Finance Act 2016, Cross Heading: General modifications is up to date with all changes known to be in force on or before 26 June 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

SCHEDULES

SCHEDULE 20

PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

PART 2

APPLICATION OF SCHEDULE 36 TO FA 2008: INFORMATION POWERS

General modifications

- 19 In its application for the purpose mentioned in paragraph 18(1) Schedule 36 to FA 2008 has effect as if—
- (a) any provisions which can have no application for that purpose, or are specifically excluded by paragraph 20, were omitted,
 - (b) references to “the taxpayer” were references to the relevant person whose position as regards liability for a penalty under paragraph 1 is to be checked, and references to “a taxpayer” were references to a relevant person,
 - (c) references to a person's “tax position” are to the relevant person's position as regards liability for a penalty under paragraph 1,
 - (d) references to prejudice to the assessment or collection of tax included a reference to prejudice to the investigation of the relevant person's position as regards liability for a penalty under paragraph 1,
 - (e) references to information relating to the conduct of a pending appeal relating to tax were references to information relating to the conduct of a pending appeal relating to an assessment of liability for a penalty under paragraph 1.

Commencement Information

II Sch. 20 para. 19 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

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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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)