

SCHEDULE

Finance Act 2007

53. In paragraph 2 of Schedule 11 to the Finance Act 2007⁽¹⁾ (technical provisions made by general insurers: enforcement), for sub-paragraphs (7) and (8) substitute—

“(7) The following provisions of Schedule 36 to FA 2008 (information and inspection powers) apply in relation to a notice under sub-paragraph (2) as they apply in relation to a taxpayer notice under that Schedule—

- (a) paragraphs 29 and 32 (right to appeal), and
- (b) Part 7 (penalties).”

⁽¹⁾ 2007 c. 11.