
STATUTORY INSTRUMENTS

2013 No. 279 (C. 13)

**TAXES
EXCISE**

The Finance Act 2012, Schedule 38 (Tax Agents: Dishonest Conduct) (Appointed Day and Savings) Order 2013

Made - - - - 12th February 2013

The Treasury, in exercise of the powers conferred by section 223(2) and (3) of the Finance Act 2012⁽¹⁾, make the following Order.

Citation

1. This Order may be cited as the Finance Act 2012, Schedule 38 (Tax Agents: Dishonest Conduct) (Appointed Day and Savings) Order 2013.

Appointed day

2. The day appointed as the day on which Schedule 38 to the Finance Act 2012 comes into force is 1st April 2013.

Savings

3. Where a notice is given under section 20A of the Taxes Management Act 1970⁽²⁾ (power to call for papers of tax accountant) on or before the 31st March 2013, for the purposes of that notice the amendments made by paragraphs 44 to 47 of that Schedule (consequential provisions) shall be disregarded.

(1) 2012 c. 14.

(2) 1970 c. 9; section 20A was inserted by the Finance Act 1976 (c. 40), section 57 and Schedule 6, and amended by the Finance Act 1989 (c. 26), sections 143 and 168(2). Section 20A is repealed by the Finance Act 2012 (c. 14), Schedule 38, paragraph 44 and 45.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

12th February 2013

David Evennett
Stephen Crabb
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1 April 2013 as the date on which Schedule 38 to the Finance Act 2012⁽³⁾ comes into force.

Schedule 38 makes provision enabling HM Revenue and Customs (“HMRC”) to issue a tax agent with a conduct notice if it has determined that they have engaged in dishonest conduct, to obtain working papers from them, and impose penalties. Where an individual incurs a penalty in relation to dishonest conduct which exceeds £5,000, the Schedule provides that the Commissioners for HMRC may publish certain information about this individual.

Schedule 38 repeals the previous powers to call for papers from a tax accountant under section 20A of the Taxes Management Act 1970⁽⁴⁾. Article 3 of this Order preserves section 20A and related provisions in relation to notices issued under section 20A prior to the 1 April 2013.

A Tax Information and Impact Note (“TIIN”) has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order. A TIIN covering Schedule 38 was published on 6 December 2011 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to the Schedule.

⁽³⁾ 2012 c. 14.
⁽⁴⁾ 1970 c. 9.