

**Changes to legislation:** Finance Act 2008, Cross Heading: Power to obtain information and documents about persons whose identity is not known is up to date with all changes known to be in force on or before 30 May 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 36

#### INFORMATION AND INSPECTION POWERS

##### Modifications etc. (not altering text)

- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by Finance Act 2021 (c. 26), **s. 123(4)-(7)**)
- C1 Sch. 36 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 9(5), 13(2)**
- C1 Sch. 36 applied (with modifications) (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5**
- C1 Sch. 36 modified (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by 2014 c. 26, **s. 272A** (as inserted by Finance Act 2021 (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5(1)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 55(1)(2)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 28(2)(3)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 61** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 78(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 77(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 56**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 43(2)(3)**
- C1 Sch. 36 applied (with modifications) (1.5.2023) by The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 (S.I. 2023/68), **arts. 1(1), 12** (with art. 1(2))
- C1 Sch. 36 applied (with modifications) (1.1.2017) by Finance Act 2016 (c. 24), **s. 162(2), Sch. 20 paras. 18-21**; S.I. 2016/1249, **reg. 2**
- C1 Sch. 36 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 17(1)**
- C2 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C4 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**

*Changes to legislation: Finance Act 2008, Cross Heading: Power to obtain information and documents about persons whose identity is not known is up to date with all changes known to be in force on or before 30 May 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*

## PART 1

### POWERS TO OBTAIN INFORMATION AND DOCUMENTS

#### Modifications etc. (not altering text)

- C1** Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43**

#### *Power to obtain information and documents about persons whose identity is not known*

- 5 (1) An authorised officer of Revenue and Customs may by notice in writing require a person—
- (a) to provide information, or
  - (b) to produce a document,
- if the condition in sub-paragraph (2) is met.
- (2) That condition is that the information or document is reasonably required by the officer for the purpose of checking the <sup>F1</sup>... tax position of [<sup>F2</sup>or for the purpose of collecting a tax debt of]—
- (a) a person whose identity is not known to the officer, or
  - (b) a class of persons whose individual identities are not known to the officer.
- (3) An officer of Revenue and Customs may not give a notice under this paragraph without the approval of the [<sup>F3</sup>tribunal] .
- [<sup>F4</sup>(3A) An application for approval under this paragraph may be made without notice.]
- (4) The [<sup>F5</sup>tribunal] may not [<sup>F6</sup>approve the giving of a notice under] this paragraph unless it is satisfied that—
- (a) the notice would meet the condition in sub-paragraph (2),
  - (b) there are reasonable grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of [<sup>F7</sup>the law (including the law of a territory outside the United Kingdom) relating to tax],
  - (c) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of <sup>F8</sup>... tax, and
  - (d) the information or document to which the notice relates is not readily available from another source.
- <sup>F9</sup>(5) .....

#### Textual Amendments

- F1** Word in Sch. 36 para. 5(2) omitted (1.4.2012 with application in accordance with Sch. 24 para. 2(5)(b)) by virtue of Finance Act 2011 (c. 11), **Sch. 24 para. 2(2)(5)(a)**
- F2** Words in Sch. 36 para. 5(2) inserted (with effect in accordance with s. 127(8) of the amending Act) by Finance Act 2021 (c. 26), **s. 127(4)**
- F3** Word in Sch. 36 para. 5(3) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 471(2)**
- F4** Sch. 36 para. 5(3A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 3(2)**

---

**Changes to legislation:** Finance Act 2008, Cross Heading: Power to obtain information and documents about persons whose identity is not known is up to date with all changes known to be in force on or before 30 May 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

---

- F5** Word in Sch. 36 para. 5(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 471\(2\)](#)
- F6** Words in Sch. 36 para. 5(4) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 3\(3\)](#)
- F7** Words in [Sch. 36 para. 5\(4\)\(b\)](#) substituted (1.4.2012 with application in accordance with Sch. 24 para. 2(5)(b)) by [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(a\)\(5\)\(a\)](#)
- F8** Word in [Sch. 36 para. 5\(4\)\(c\)](#) omitted (1.4.2012 with application in accordance with Sch. 24 para. 2(5)(b)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(b\)\(5\)\(a\)](#)
- F9** [Sch. 36 para. 5\(5\)](#) omitted (1.4.2012 with application in accordance with Sch. 24 para. 2(5)(b)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(4\)\(5\)\(a\)](#)

---

**Modifications etc. (not altering text)**

- C3** [Sch. 36 para. 5](#) applied (with modifications) (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 14 para. 19](#)

---

**Commencement Information**

- I1** [Sch. 36 para. 5](#) in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

**Changes to legislation:**

Finance Act 2008, Cross Heading: Power to obtain information and documents about persons whose identity is not known is up to date with all changes known to be in force on or before 30 May 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)