
DRAFT STATUTORY INSTRUMENTS

2013 No.

The Small Charitable Donations Regulations 2013

Information powers: orders for delivery of documents

4. The following provisions of TMA 1970 apply to an offence involving serious fraud in connection with, or in relation to, the making of a top-up claim as they apply to such an offence in connection with, or in relation to, tax—

- (a) section 20BA(1) (orders for the delivery of documents);
- (b) section 20BB(2) (falsification etc of documents);
- (c) section 20D(3) (interpretation of sections 20 to 20CC);
- (d) Schedule 1AA(4) (orders for production of documents).

(1) Section 20BA was inserted by section 149(1) of the Finance Act 2000 (c. 17).
(2) Section 20BB was inserted by section 145 of the Finance Act 1989 (c. 26) and relevantly amended by section 149(3) of the Finance Act 2000, paragraph 69 of Schedule 36 to the Finance Act 2008 and S.I. 2009/56.
(3) Section 20D was substituted by Schedule 6 to the Finance Act 1976 (c. 40) and relevantly amended by section 148(2) of the Finance Act 1989, paragraph 1 of Schedule 22 to the Finance Act 2007 (c. 11) and paragraph 70 of Schedule 36 to the Finance Act 2008.
(4) Schedule 1AA was inserted by section 149(2) of the Finance Act 2000.