

Status: Point in time view as at 01/04/2009.

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 26 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)

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

PART 1

POWERS TO OBTAIN INFORMATION AND DOCUMENTS

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 UK tax position 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 [^{F1}tribunal].
- (4) The [^{F2}tribunal] may not give its approval for the purpose of 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 the Taxes Acts, VATA 1994 or any other enactment relating to value added tax charged in accordance with that Act,
 - (c) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of UK tax, and
 - (d) the information or document to which the notice relates is not readily available from another source.
- (5) In this paragraph “UK tax” means any tax other than relevant foreign tax and value added tax charged in accordance with the law of another member State.

Textual Amendments

- F1** 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\(2\)](#)

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F2 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)**

Commencement Information

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

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