
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Concealing, destroying etc documents following informal notification

- 7 (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document if an officer of Revenue and Customs has informed the person in writing that the person is, or is likely, to be given a notice under [^{F1}section 255 or 257, or under Schedule 36 of FA 2008 as it has effect as a result of section 272A,] the effect of which will, or is likely to, require the production of the document.
- (2) Sub-paragraph (1) does not apply if the person acts—
- (a) at least 6 months after the person was, or was last, informed as described in sub-paragraph (1), or
 - (b) after the person becomes subject to a duty under [^{F2}section 255 or 257, or under Schedule 36 of FA 2008 as it has effect as a result of section 272A,] which requires the document to be produced.
- (3) A person who conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document in breach of sub-paragraph (1), is taken to have failed to comply with the duty to produce the document under the provision concerned (but see sub-paragraph (4)).
- (4) If a person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document which is subject to a duty under more than one of the provisions mentioned in sub-paragraph (1) then—
- (a) in a case where a duty under section 255 applies, the person will be taken to have failed to comply only with that provision, or
 - (b) in a case where a duty under section 255 does not apply, the person will be taken to have failed to comply only with section 257.

Textual Amendments

- F1** Words in Sch. 35 para. 7(1) substituted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), Sch. 30 para. 8(7)(a)
- F2** Words in Sch. 35 para. 7(2)(b) substituted (with effect in accordance with s. 121(6) of the amending Act) by Finance Act 2021 (c. 26), Sch. 30 para. 8(7)(b)

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

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

- s. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)