

Changes to legislation: Finance Act 2016, PART 2 is up to date with all changes known to be in force on or before 12 August 2023. 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 20

PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

PART 2

APPLICATION OF SCHEDULE 36 TO FA 2008: INFORMATION POWERS

General application of information and inspection powers to suspected enablers

- 18 (1) Schedule 36 to FA 2008 (information and inspection powers) applies for the purpose of checking a relevant person's position as regards liability for a penalty under paragraph 1 as it applies for checking a person's tax position, subject to the modifications in paragraphs 19 to 21.
- (2) In this Part of this Schedule “relevant person” means a person an officer of Revenue and Customs has reason to suspect has or may have enabled offshore tax evasion or non-compliance by another person so as to be liable to a penalty under paragraph 1.

Commencement Information

II Sch. 20 para. 18 in force at 1.1.2017 by S.I. 2016/1249, reg. 2

General modifications

- 19 In its application for the purpose mentioned in paragraph 18(1) Schedule 36 to FA 2008 has effect as if—
- any provisions which can have no application for that purpose, or are specifically excluded by paragraph 20, were omitted,
 - references to “the taxpayer” were references to the relevant person whose position as regards liability for a penalty under paragraph 1 is to be checked, and references to “a taxpayer” were references to a relevant person,
 - references to a person's “tax position” are to the relevant person's position as regards liability for a penalty under paragraph 1,
 - references to prejudice to the assessment or collection of tax included a reference to prejudice to the investigation of the relevant person's position as regards liability for a penalty under paragraph 1,
 - references to information relating to the conduct of a pending appeal relating to tax were references to information relating to the conduct of a pending appeal relating to an assessment of liability for a penalty under paragraph 1.

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Commencement Information

I2 [Sch. 20 para. 19](#) in force at 1.1.2017 by [S.I. 2016/1249](#), [reg. 2](#)

Specific modifications

- 20 The following provisions are excluded from the application of Schedule 36 to FA 2008 for the purpose mentioned in paragraph 18(1)—
- (a) paragraph 24 (exception for auditors),
 - (b) paragraph 25 (exception for tax advisers),
 - (c) paragraphs 26 and 27 (provisions supplementary to paragraphs 24 and 25),
 - (d) paragraphs 50 and 51 (tax-related penalty).

Commencement Information

I3 [Sch. 20 para. 20](#) in force at 1.1.2017 by [S.I. 2016/1249](#), [reg. 2](#)

- 21 In the application of Schedule 36 to FA 2008 for the purpose mentioned in paragraph 18(1), paragraph 10A (power to inspect business premises of involved third parties) has effect as if the reference in sub-paragraph (1) to the position of any person or class of persons as regards a relevant tax were a reference to the position of a relevant person as regards liability for a penalty under paragraph 1.

Commencement Information

I4 [Sch. 20 para. 21](#) in force at 1.1.2017 by [S.I. 2016/1249](#), [reg. 2](#)

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)