
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, PART 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 14

ELECTRONIC SALES SUPPRESSION

PART 4

INFORMATION

Application of Schedule 36 to FA 2008 (information and inspection powers)

- 17 (1) Schedule 36 to FA 2008 (information and inspection powers) applies for a relevant purpose in relation to a relevant person as it applies for the purpose of checking a person's tax position.
- (2) This is subject to—
- (a) the general modifications in paragraph 18, and
 - (b) the specific modifications in paragraph 19.
- (3) For the purposes of this Part, a person is “relevant” if an officer of Revenue and Customs has reason to suspect that the person is or may be liable to an electronic sales suppression penalty.
- (4) For the purposes of this Part, the following are “relevant purposes” in relation to a relevant person—
- (a) determining whether the relevant person is liable to an electronic sales suppression penalty;
 - (b) enabling HMRC to understand the operation of a tool in relation to which the relevant person's suspected liability to an electronic sales suppression penalty arises;
 - (c) identifying any other person whose activity in relation to a tool mentioned in paragraph (b) may give rise to liability to an electronic sales suppression penalty.

General modifications of Schedule 36 to FA 2008 as applied

- 18 In its application for a relevant purpose in relation to a relevant person, Schedule 36 to FA 2008 has effect as if—
- (a) any provision which can have no application for that purpose were omitted;
 - (b) references to “the taxpayer” were to “the relevant person”;
 - (c) references to prejudice to the assessment or collection of tax included prejudice to the fulfilment of a relevant purpose;
 - (d) references to a pending appeal relating to tax were to a pending appeal by the relevant person under paragraph 12 of this Schedule.

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Specific modifications of Schedule 36 to FA 2008 as applied

- 19 In a case where the relevant purpose is that mentioned in paragraph 17(4)(c) above, paragraph 5 of Schedule 36 to FA 2008 applies as if sub-paragraphs (3) to (4) were omitted.

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