

Changes to legislation: Finance Act 2008, Part 10 is up to date with all changes known to be in force on or before 17 June 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) View outstanding changes

SCHEDULES

SCHEDULE 36 **U.K.**

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- C1 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by Finance Act 2021 (c. 26), **s. 123(4)-(7)**)
- C1 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C1 Sch. 36 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 9(5), 13(2)**
- C1 Sch. 36 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 17(1)**
- C1 Sch. 36 applied (with modifications) (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5**
- C1 Sch. 36 modified (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by 2014 c. 26, **s. 272A** (as inserted by Finance Act 2021 (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5(1)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 55(1)(2)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 28(2)(3)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 61** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 78(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 77(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 56**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 43(2)(3)**
- C1 Sch. 36 applied (with modifications) (1.5.2023) by The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 (S.I. 2023/68), **arts. 1(1), 12** (with art. 1(2))
- C1 Sch. 36 applied (with modifications) (1.1.2017) by Finance Act 2016 (c. 24), **s. 162(2), Sch. 20 paras. 18-21**; S.I. 2016/1249, **reg. 2**

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[^{F1}PART 10 U.K.]

CONSEQUENTIAL PROVISIONS]

Textual Amendments

- F1** Words in Sch. 36 para. 40 cross-heading inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 14](#)

TMA 1970

- 65 TMA 1970 is amended as follows.

Commencement Information

- I1** Sch. 36 para. 65 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

- 66 Omit section 19A (power to call for documents for purposes of enquiries).

Commencement Information

- I2** Sch. 36 para. 66 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

- 67 Omit section 20 (power to call for documents of taxpayer and others).

Commencement Information

- I3** Sch. 36 para. 67 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

- 68 (1) Section 20B (restrictions on powers to call for documents under ss20 and 20A) is amended as follows.
- (2) In the heading, for “**ss 20 and**” substitute “**section**”.
- (3) In subsection (1)—
- (a) omit “under section 20(1), (3) or (8A), or”,
 - (b) omit “(or, in the case of section 20(3), to deliver or make available”,
 - (c) omit “, or to furnish the particulars in question”, and
 - (d) omit “section 20(7) or (8A) or, as the case may be,”.
- (4) Omit subsections (1A) and (1B).
- (5) In subsection (2), omit from the beginning to “taxpayer; and”.
- (6) In subsection (3)—
- (a) omit “under section 20(1) or (3) or”, and
 - (b) omit “section 20(3) and (4) and”.
- (7) In subsection (4)—
- (a) omit “section 20(1) or”, and

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- (b) omit “, and as an alternative to delivering documents to comply with a notice under section 20(3) or (8A)”.
- (8) Omit subsections (5), (6) and (7).
- (9) In subsection (8), omit “section 20(3) or (8A) or”.
- (10) Omit subsections (9) to (14).

Commencement Information

I4 Sch. 36 para. 68 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 4](#))

- 69 (1) Section 20BB (falsification etc. of documents) is amended as follows.
- (2) In subsection (1)(a), omit “20 or”.
 - (3) In subsection (2)(b), omit “or, in a case within section 20(3) or (8A) above, inspected”.

Commencement Information

I5 Sch. 36 para. 69 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 4](#))

- 70 (1) Section 20D (interpretation) is amended as follows.
- (2) In subsection (2), for “sections 20 and” substitute “ section ”.
 - (3) Omit subsection (3).

Commencement Information

I6 Sch. 36 para. 70 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 4](#))

- 71 In section 29(6)(c) (assessment where loss of tax discovered), omit “, whether in pursuance of a notice under section 19A of this Act or otherwise”.

Commencement Information

I7 Sch. 36 para. 71 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 3](#))

- 72 Omit section 97AA (failure to produce documents under section 19A).

Commencement Information

I8 Sch. 36 para. 72 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [arts. 3, 5](#))

- 73 In section 98 (penalties), in the Table—
- (a) in the first column, omit the entry for section 767C of ICTA, and
 - (b) in the second column, omit the entry for section 28(2) of F(No.2)A 1992.

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Commencement Information

I9 Sch. 36 para. 73 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 6](#))

F274

Textual Amendments

F2 Sch. 36 para. 74 omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 57 para. 14\(a\)](#)

- 75 (1) Section 107A (relevant trustees) is amended as follows.
- (2) In subsection (2)(a), for “, 95 or 97AA” substitute “ or 95 ”.
- (3) In subsection (3)(a), omit “or 97AA(1)(b)”.

Commencement Information

I10 Sch. 36 para. 75 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [arts. 3, 5](#))

76 In section 118 (interpretation), in the definition of “tax”, omit “20,”.

Commencement Information

I11 Sch. 36 para. 76 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 4](#))

77 In Schedule 1A (claims etc. not included in returns), omit paragraphs 6 and 6A (power to call for documents for purposes of enquiries and power to appeal against notice to produce documents).

Commencement Information

I12 Sch. 36 para. 77 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 5](#))

National Savings Bank Act 1971 (c. 29)

78 In section 12(3) (secrecy), for the words from “and of section 20(3)” to the end substitute “ and of Schedule 36 to the Finance Act 2008 (powers of officers of Revenue and Customs to obtain information and documents and inspect business premises) ”.

Commencement Information

I13 Sch. 36 para. 78 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 11](#))

ICTA

79 ICTA is amended as follows.

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Commencement Information

I14 Sch. 36 para. 79 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

^{F3}80

Textual Amendments

F3 [Sch. 36 para. 80](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

81 Omit section 767C (change in company ownership: information).

Commencement Information

I15 Sch. 36 para. 81 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 6](#))

^{F4}82

Textual Amendments

F4 [Sch. 36 para. 82](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

FA 1990

83 In section 125 of FA 1990 (information for tax authorities in other member States)

- (a) omit subsections (1) and (2),
- ^{F5}(b)
- ^{F5}(c)
- ^{F5}(d)

Textual Amendments

F5 [Sch. 36 para. 83\(b\)\(c\)\(d\)](#) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), [Sch. para. 60\(p\)](#)

Commencement Information

I16 Sch. 36 para. 83 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

Social Security Administration Act 1992 (c. 5)

84 In section 110ZA of the Social Security Administration Act 1992 (Class 1, 1A, 1B or 2 contributions: powers to call for documents etc), for subsections (1) and (2) substitute—

“(1) Schedule 36 to the Finance Act 2008 (information and inspection powers) applies for the purpose of checking a person's position as regards relevant

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contributions as it applies for the purpose of checking a person's tax position, subject to the modifications in subsection (2).

- (2) That Schedule applies as if—
- (a) references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
 - (b) references to prejudice to the assessment or collection of tax were to prejudice to the assessment of liability for, and payment of, relevant contributions,
 - (c) the reference to information relating to the conduct of a pending appeal relating to tax were a reference to information relating to the conduct of a pending appeal relating to relevant contributions, and
 - (d) paragraphs 21, 35(4)(b), 36 and 37(2) of that Schedule (restrictions on giving taxpayer notice where taxpayer has made tax return) were omitted.”

Commencement Information

I17 Sch. 36 para. 84 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 9](#))

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

85 In section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (Class 1, 1A, 1B or 2 contributions: powers to call for documents etc), for subsections (1) and (2) substitute—

“(1) Schedule 36 to the Finance Act 2008 (information and inspection powers) applies for the purpose of checking a person's position as regards relevant contributions as it applies for the purpose of checking a person's tax position, subject to the modifications in subsection (2).

- (2) That Schedule applies as if—
- (a) references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
 - (b) references to prejudice to the assessment or collection of tax were to prejudice to the assessment of liability for, and payment of, relevant contributions,
 - (c) the reference to information relating to the conduct of a pending appeal relating to tax were a reference to information relating to the conduct of a pending appeal relating to relevant contributions, and
 - (d) paragraphs 21, 35(4)(b), 36 and 37(2) of that Schedule (restrictions on giving taxpayer notice where taxpayer has made tax return) were omitted.”

Commencement Information

I18 Sch. 36 para. 85 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 9](#))

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F(No.2)A 1992

86 Omit section 28(1) to (3) (powers of inspection).

Commencement Information

I19 Sch. 36 para. 86 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

VATA 1994

- 87 (1) Schedule 11 to VATA 1994 is amended as follows.
- (2) In paragraph 7 (furnishing information and producing documents), omit sub-paragraphs (2) to (9).
- (3) In paragraph 10 (entry and search of premises and persons), omit sub-paragraphs (1) to (2A).

Commencement Information

I20 Sch. 36 para. 87 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

FA 1998

88 In Schedule 18 to FA 1998 (company tax returns), omit paragraphs 27, 28 and 29 (notice to produce documents etc. for purposes of enquiry into company tax return, power to appeal against such notices and penalty for failure to produce documents etc).

Commencement Information

I21 Sch. 36 para. 88 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [arts. 7, 8](#))

FA 1999

89 In section 13(5) (gold), omit paragraph (c).

Commencement Information

I22 Sch. 36 para. 89 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

Tax Credits Act 2002 (c. 21)

90 In section 25 of the Tax Credits Act 2002 (payments of working tax credit by employers), omit subsections (3) and (4).

Commencement Information

I23 Sch. 36 para. 90 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#) (with [art. 9](#))

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FA 2006

- 91 Omit section 174 of FA 2006 (international tax enforcement arrangements: information powers).

Commencement Information

I24 Sch. 36 para. 91 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2** (with [art. 10](#))

Other repeals

- 92 In consequence of the preceding provisions of this Part of this Schedule, omit the following—
- (a) section 126 of FA 1988,
 - (b) sections 142(2), (3), (4), (6)(a), (7), (8) and (9) and 144(3), (5) and (7) of FA 1989,
 - (c) sections 187 and 255 of, and paragraph 29 of Schedule 19 to, FA 1994,
 - (d) paragraph 6 of Schedule 1 to the Civil Evidence Act 1995 (c. 38),
 - (e) paragraph 17 of Schedule 3, paragraph 3 of Schedule 19 and paragraph 2 of Schedule 22 to FA 1996,
 - (f) section 115 of, and paragraphs 36 and 42(6) and (7) of Schedule 19 to, FA 1998,
 - (g) section 15(3) of FA 1999,
 - (h) paragraphs 21 and 38(4) of Schedule 29 to FA 2001,
 - (i) section 20 of FA 2006, and
 - (j) paragraph 350 of Schedule 1 to ITA 2007.

Commencement Information

I25 Sch. 36 para. 92 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2** (with [art. 11](#))

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)