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SCHEDULES

SCHEDULE 36 **U.K.**

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- 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) (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) (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) (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) (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) (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 modified (8.4.2010) by [Finance Act 2010](#) (c. 13), **Sch. 1 para. 36(1)**
- C1** Sch. 36 modified (22.3.2011) by [National Insurance Contributions Act 2011](#) (c. 3), **ss. 9(5)**, 13(2)
- 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 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) (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) (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) (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) (1.1.2017) by [Finance Act 2016](#) (c. 24), s. 162(2), **Sch. 20 paras. 18-21**; S.I. 2016/1249, reg. 2
- 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**

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PART 2 U.K.

POWERS TO INSPECT [^{F1}PREMISES AND OTHER PROPERTY]

Textual Amendments

- F1** Words in Sch. 36 Pt. 2 heading substituted (1.4.2010) by The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, Sch. para. 15

Power to inspect business premises etc

- 10 (1) An officer of Revenue and Customs may enter a person's business premises and inspect—
- (a) the premises,
 - (b) business assets that are on the premises, and
 - (c) business documents that are on the premises,
- if the inspection is reasonably required for the purpose of checking that person's tax position.
- (2) The powers under this paragraph do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- (3) In this Schedule—
- “business assets” means assets that an officer of Revenue and Customs has reason to believe are owned, leased or used in connection with the carrying on of a business by any person [^{F2}(but see sub-paragraph (4))],
- “business documents” means documents (or copies of documents)—
- (a) that relate to the carrying on of a business by any person, and
 - (b) that form part of any person's statutory records, and
- “business premises”, in relation to a person, means premises (or any part of premises) that an officer of Revenue and Customs has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person.
- [^{F3}(4) For the purposes of this Schedule, “business assets” does not include documents, other than—
- (a) documents that are trading stock for the purposes of Chapter 11A of Part 2 of ITTOIA 2005 (see section 172A of that Act), and
 - (b) documents that are plant for the purposes of Part 2 of CAA 2001.]
- [^{F4}(5) In sub-paragraph (1), the reference to a person's tax position does not include a reference to a person's position as regards soft drinks industry levy.]

Textual Amendments

- F2** Words in Sch. 36 para. 10(3) substituted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 5(2)
- F3** Sch. 36 para. 10(4) inserted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 5(3)
- F4** Sch. 36 para. 10(5) inserted (6.4.2018) by Finance Act 2017 (c. 10), s. 61(1), Sch. 11 para. 1(2); S.I. 2018/464, art. 2(e)

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Modifications etc. (not altering text)

- C1** Sch. 36 para. 10(2) applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. 153B(4) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, 5(1))
- C2** Sch. 36 para. 10(2) applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. 159B(3) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, 8(3))

Commencement Information

- I1** Sch. 36 para. 10 in force at 1.4.2009 by S.I. 2009/404, art. 2

^{F5}Power to inspect business premises etc of involved third parties

Textual Amendments

- F5** Sch. 36 para. 10A and cross-heading inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 3; S.I. 2009/3054, art. 2

- 10A (1) An officer of Revenue and Customs may enter business premises of an involved third party (see paragraph 61A) and inspect—
- the premises,
 - business assets that are on the premises, and
 - relevant documents that are on the premises,
- if the inspection is reasonably required by the officer for the purpose of checking the position of any person or class of persons as regards a relevant tax.
- (2) The powers under this paragraph may be exercised whether or not the identity of that person is, or the individual identities of those persons are, known to the officer.
- (3) The powers under this paragraph do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- (4) In relation to an involved third party, “relevant documents” and “relevant tax” are defined in paragraph 61A.]

Power to inspect premises used in connection with taxable supplies etc

- 11 (1) This paragraph applies where an officer of Revenue and Customs has reason to believe that—
- premises are used in connection with the supply of goods under taxable supplies and goods to be so supplied [^{F6}or documents relating to such goods] are on those premises,
 - ^{F7}... or
 - premises are used as [^{F8}or in connection with] a fiscal warehouse.
- (2) An officer of Revenue and Customs may enter the premises and inspect—
- the premises,
 - any goods that are on the premises, and
 - any documents on the premises that appear to the officer to relate to [^{F9}the supply of goods under taxable supplies ^{F10}... or fiscal warehousing].

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- (3) The powers under this paragraph do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- (4) Terms used both in [^{F11}this paragraph] and in VATA 1994 have the same meaning [^{F12}here] as they have in that Act.

Textual Amendments

- F6** Words in Sch. 36 para. 11(1)(a) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 6(2)(a)**
- F7** Sch. 36 para. 11(1)(b) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 113(2)(a)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F8** Words in Sch. 36 para. 11(1)(c) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 6(2)(c)**
- F9** Words in Sch. 36 para. 11(2)(c) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 6(3)**
- F10** Words in Sch. 36 para. 11(2)(c) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 113(2)(b)** (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F11** Words in Sch. 36 para. 11(4) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 6(4)(a)**
- F12** Word in Sch. 36 para. 11(4) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 6(4)(b)**

Modifications etc. (not altering text)

- C3** Sch. 36 para. 11 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZA para. 78(1)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)
- C4** Sch. 36 para. 11 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, **Sch. 9ZB para. 26(4)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 2 (with s. 3(4), **Sch. 2 para. 7(7)-(10)**); S.I. 2020/1642, **reg. 9**)

Commencement Information

- I2** Sch. 36 para. 11 in force at 1.4.2009 by S.I. 2009/404, **art. 2**

Carrying out inspections [^{F13}under paragraph 10, 10A or 11]

Textual Amendments

- F13** Words in Sch. 36 para. 12 cross-heading inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 4(3)**; S.I. 2009/3054, **art. 2**

- 12 (1) An inspection under [^{F14}paragraph 10, 10A or 11] may be carried out only—
- at a time agreed to by the occupier of the premises, or
 - if sub-paragraph (2) is satisfied, at any reasonable time.
- (2) This sub-paragraph is satisfied if—
- the occupier of the premises has been given at least 7 days' notice of the time of the inspection (whether in writing or otherwise), or
 - the inspection is carried out by, or with the agreement of, an authorised officer of Revenue and Customs.

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- (3) An officer of Revenue and Customs seeking to carry out an inspection under sub-paragraph (2)(b) must provide a notice in writing as follows—
- (a) if the occupier of the premises is present at the time the inspection is to begin, the notice must be provided to the occupier,
 - (b) if the occupier of the premises is not present but a person who appears to the officer to be in charge of the premises is present, the notice must be provided to that person, and
 - (c) in any other case, the notice must be left in a prominent place on the premises.
- (4) The notice referred to in sub-paragraph (3) must state the possible consequences of obstructing the officer in the exercise of the power.
- (5) If a notice referred to in sub-paragraph (3) is given [^{F15}in respect of an inspection approved by] the [^{F16}tribunal] (see paragraph 13), it must state that [^{F17}the inspection has been so approved].

Textual Amendments

- F14** Words in Sch. 36 para. 12(1) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 4(2)**; S.I. 2009/3054, art. 2
- F15** Words in Sch. 36 para. 12(5) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 7(a)**
- F16** Word in Sch. 36 para. 12(5) 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)**
- F17** Words in Sch. 36 para. 12(5) substituted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 7(b)**

Modifications etc. (not altering text)

- C5** Sch. 36 para. 12 applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. **153B(4)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, **5(1)**)
- C6** Sch. 36 para. 12 applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. **159B(3)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, **8(3)**)
- C7** Sch. 36 para. 12 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 15(3)**
- C8** Sch. 36 para. 12 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 2 para. 21(5)**

Commencement Information

- I3** Sch. 36 para. 12 in force at 1.4.2009 by S.I. 2009/404, art. 2

[^{F18}Powers to inspect property for valuation etc

Textual Amendments

- F18** Sch. 36 paras. 12A, 12B and cross-headings inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 5**; S.I. 2009/3054, art. 2

- 12A (1) An officer of Revenue and Customs may enter and inspect premises for the purpose of valuing the premises if the valuation is reasonably required for the purpose of checking any person's position as regards income tax or corporation tax.
- (2) An officer of Revenue and Customs may enter premises and inspect—

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- (a) the premises, and
 - (b) any other property on the premises,
- for the purpose of valuing, measuring or determining the character of the premises or property.
- (3) Sub-paragraph (2) only applies if the valuation, measurement or determination is reasonably required for the purpose of checking any person's position as regards—
- (a) capital gains tax,
 - (b) corporation tax in respect of chargeable gains,
 - (c) inheritance tax,
 - (d) stamp duty land tax,^{F19} ...
 - (e) stamp duty reserve tax^{F20}, or
 - (f) annual tax on enveloped dwellings.]
- (4) A person who the officer considers is needed to assist with the valuation, measurement or determination may enter and inspect the premises or property with the officer.

Textual Amendments

F19 Word in [Sch. 36 para. 12A\(3\)](#) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 2\(a\)](#)

F20 [Sch. 36 para. 12A\(3\)\(f\)](#) and word inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 34 para. 2\(b\)](#)

Carrying out inspections under paragraph 12A

- 12B (1) An inspection under paragraph 12A may be carried out only if condition A or B is satisfied.
- (2) Condition A is that—
- (a) the inspection is carried out at a time agreed to by a relevant person, and
 - (b) the relevant person has been given notice in writing of the agreed time of the inspection.
- (3) “Relevant person” means—
- (a) the occupier of the premises, or
 - (b) if the occupier cannot be identified or the premises are vacant, a person who controls the premises.
- (4) Condition B is that—
- (a) the inspection has been approved by the tribunal, and
 - (b) any relevant person specified by the tribunal has been given at least 7 days' notice in writing of the time of the inspection.
- (5) A notice under sub-paragraph (4)(b) must state the possible consequences of obstructing the officer in the exercise of the power.
- (6) If a notice is given under this paragraph in respect of an inspection approved by the tribunal (see paragraph 13), it must state that the inspection has been so approved.

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- (7) An officer of Revenue and Customs seeking to carry out an inspection under paragraph 12A must produce evidence of authority to carry out the inspection if asked to do so by—
- (a) the occupier of the premises, or
 - (b) any other person who appears to the officer to be in charge of the premises or property.]

Approval of [F²¹tribunal]

Textual Amendments

F21 Word in Sch. 36 para. 13 heading 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(5)(a)**

- 13 (1) An officer of Revenue and Customs may ask the [F²²tribunal] to approve an inspection under this Part of this Schedule [F²³(and for the effect of obtaining such approval see paragraph 39 (penalties))].

[F²⁴(1A) An application for approval under this paragraph may be made without notice [F²⁵(except as required under sub-paragraph (2A))].]

- (2) The [F²²tribunal] may not approve an inspection [F²⁶under paragraph 10, 10A or 11] unless—
- (a) an application for approval is made by, or with the agreement of, an authorised officer of Revenue and Customs, and
 - (b) the [F²⁷tribunal] is satisfied that, in the circumstances, the inspection is justified.

[F²⁸(2A) The tribunal may not approve an inspection under paragraph 12A unless—

- (a) an application for approval is made by, or with the agreement of, an authorised officer of Revenue and Customs,
- (b) the person whose tax position is the subject of the proposed inspection has been given a reasonable opportunity to make representations to the officer of Revenue and Customs about that inspection,
- (c) the occupier of the premises has been given a reasonable opportunity to make such representations,
- (d) the tribunal has been given a summary of any representations made, and
- (e) the tribunal is satisfied that, in the circumstances, the inspection is justified.

(2B) Paragraph (c) of sub-paragraph (2A) does not apply if the tribunal is satisfied that the occupier of the premises cannot be identified.]

[F²⁹(3) A decision of the tribunal under this paragraph is final (despite the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007).]

Textual Amendments

F22 Word in Sch. 36 para. 13 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(5)(b)**

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- F23** Words in Sch. 36 para. 13(1) inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 6(2)**; S.I. 2009/3054, art. 2
- F24** Sch. 36 para. 13(1A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 8(2)**
- F25** Words in Sch. 36 para. 13(1A) inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 6(3)**; S.I. 2009/3054, art. 2
- F26** Words in Sch. 36 para. 13(2) inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 6(4)**; S.I. 2009/3054, art. 2
- F27** Word in Sch. 36 para. 13(2)(b) 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(5)(c)**
- F28** Sch. 36 para. 13(2A)(2B) inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), **Sch. 48 para. 6(5)**; S.I. 2009/3054, art. 2
- F29** Sch. 36 para. 13(3) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 8(3)**

Modifications etc. (not altering text)

- C9** Sch. 36 para. 13(1A) applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, **s. 153B(7)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, **5(1)**)
- C10** Sch. 36 para. 13(1A) applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, **s. 159B(6)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, **8(3)**)
- C11** Sch. 36 para. 13(1A) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 15(6)**
- C12** Sch. 36 para. 13(1A) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 2 para. 21(8)**
- C13** Sch. 36 para. 13(2)(3) applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, **s. 153B(7)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, **5(1)**)
- C14** Sch. 36 para. 13(2)(3) applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, **s. 159B(3)** (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, **8(3)**)
- C15** Sch. 36 para. 13(2)(3) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 15(6)**
- C16** Sch. 36 para. 13(2)(3) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 2 para. 21(8)**

Commencement Information

- I4** Sch. 36 para. 13 in force at 1.4.2009 by S.I. 2009/404, **art. 2**

Restrictions and special cases

- 14 This Part of this Schedule has effect subject to Parts 4 and 6 of this Schedule.

Commencement Information

- I5** Sch. 36 para. 14 in force at 1.4.2009 by S.I. 2009/404, **art. 2**

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