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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Offence of concealment etc in connection with conduct notice. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 38

#### TAX AGENTS: DISHONEST CONDUCT

**Modifications etc. (not altering text)**

- C1** Sch. 38 applied by S.I. 2009/470, reg. 33(1) (as substituted (6.4.2013) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2013 \(S.I. 2013/607\)](#), regs. 1(1), **9**)
- C1** Sch. 38 applied (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **41**
- C1** Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(2)**
- C1** Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **43(1)**

### PART 2

#### ESTABLISHING DISHONEST CONDUCT

*Offence of concealment etc in connection with conduct notice*

- 6 (1) A person (“P”) commits an offence if, after a relevant event has occurred, P—
- (a) conceals, destroys or otherwise disposes of a material document, or
  - (b) arranges for the concealment, destruction or disposal of a material document.
- (2) A “relevant event” occurs if—
- (a) a conduct notice is given to an individual, or
  - (b) an individual is informed by an officer of Revenue and Customs that a conduct notice will be or is likely to be given to the individual.
- (3) A “material document” is any document that could be sought under paragraph 8 as a result of the giving of the conduct notice.
- (4) If P acts after the event described in sub-paragraph (2)(a), no offence is committed if P acts—
- (a) after the determination has been set aside,
  - (b) more than 4 years after the conduct notice was given, or
  - (c) without knowledge of that event.
- (5) If P acts before that event but after the event described in sub-paragraph (2)(b), no offence is committed if P acts—
- (a) more than 2 years after the individual was, or was last, so informed, or
  - (b) without knowledge of the event described in sub-paragraph (2)(b).

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- (6) P acts without knowledge of an event if P—
- (a) is not the individual with respect to whom the event has occurred, and
  - (b) does not know, and could not reasonably be expected to know, that the event has occurred.
- (7) A person guilty of an offence under this paragraph is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or both.

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**Commencement Information**

**II** Sch. 38 para. 6 in force at 1.4.2013 by [S.I. 2013/279](#), **art. 2**

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Offence of concealment etc in connection with conduct notice.