
Changes to legislation: Finance Act 2014, Paragraph 6 is up to date with all changes known to be in force on or before 20 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 35

PROMOTERS OF TAX AVOIDANCE SCHEMES: PENALTIES

Concealing, destroying etc documents following imposition of a duty to provide information

- 6 (1) A person must not conceal, destroy or otherwise dispose of, or arrange for the concealment, destruction or disposal of, a document which is subject to a duty under section 255 [^{F1}or 257 or under Schedule 36 of FA 2008 as it has effect as a result of section 272A].
- (2) Sub-paragraph (1) does not apply if the person acts after the document has been produced to an officer of Revenue and Customs in accordance with the duty, unless the officer has notified the person in writing that the document must continue to be available for inspection (and has not withdrawn the notification).
- (3) Sub-paragraph (1) does not apply, in a case to which section 268(1) applies, if the person acts after the expiry of the period of 6 months beginning with the day on which a copy of the document was produced in accordance with that section unless, before the expiry of that period, an officer of Revenue and Customs makes a request for the original document under section 268(2)(b).
- (4) A person who conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document in breach of sub-paragraph (1), is taken to have failed to comply with the duty to produce the document under the provision concerned (but see sub-paragraph (5)).
- (5) If a person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, a document which is subject to a duty under more than one of the provisions mentioned in sub-paragraph (1) then—
- (a) in a case where a duty under section 255 applies, the person will be taken to have failed to comply only with that provision, or
 - (b) in a case where a duty under section 255 does not apply, the person will be taken to have failed to comply only with section 257.

Textual Amendments

- F1** Words in *Sch. 35 para. 6(1)* substituted (with effect in accordance with s. 121(6) of the amending Act) by *Finance Act 2021 (c. 26), Sch. 30 para. 8(6)*

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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. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)