

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Paragraph 45 is up to date with all changes known to be in force on or before 24 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 3

#### <sup>F1</sup>... SAYE OPTION SCHEMES

##### Textual Amendments

- F1** Word in [Sch. 3](#) title omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 103, 146](#) (with [Sch. 8 paras. 147-157](#))

#### PART 9

##### SUPPLEMENTARY PROVISIONS

##### *Power to require information*

- 45 <sup>F1</sup>(1) An officer of Revenue and Customs may by notice require a person to provide the officer with any information—
- (a) which the officer reasonably requires for the performance of any functions of Her Majesty's Revenue and Customs or an officer of Revenue and Customs under the SAYE code, and
  - (b) which the person to whom the notice is addressed has or can reasonably obtain.
- (2) The power conferred by this paragraph extends, in particular, to—
- (a) information to enable <sup>F2</sup>an officer of Revenue and Customs] —
    - <sup>F3</sup>(i) to check anything contained in a notice under paragraph 40A or a return under paragraph 40B or to check any information accompanying such a notice or return, or”, and]
    - (ii) to determine the liability to tax, including capital gains tax, of any person who has participated in a scheme <sup>F4</sup>or any other person whose liability to tax the operation of a scheme is relevant to], and
  - (b) information about the administration of a scheme and any alteration of the terms of a scheme.
- (3) The notice must require the information to be provided within a specified time, which must not end earlier than 3 months after the date when the notice is given.]

##### Textual Amendments

- F1** [Sch. 3 para. 45\(1\)](#) substituted (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 118\(2\), 146](#) (with [Sch. 8 paras. 147-157](#))
- F2** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)

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- F3** Sch. 3 para. 45(2)(a)(i) substituted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 118(3)(a)**, 146 (with Sch. 8 paras. 147-157)
- F4** Words in Sch. 3 para. 45(2)(a)(ii) inserted (6.4.2014) by Finance Act 2014 (c. 26), **Sch. 8 paras. 118(3)(b)**, 146 (with Sch. 8 paras. 147-157)

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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):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)