

Status: Point in time view as at 20/03/2014.

Changes to legislation: Finance Act 2008, Paragraph 10 is up to date with all changes known to be in force on or before 19 August 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)

SCHEDULES

SCHEDULE 36

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)**

PART 2

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,

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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 [^{F1}(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.

[^{F2}(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.]

Textual Amendments

F1 Words in Sch. 36 para. 10(3) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 5\(2\)](#)

F2 Sch. 36 para. 10(4) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 5\(3\)](#)

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\(1\)](#))

Commencement Information

I1 Sch. 36 para. 10 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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