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## 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)**
- 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

#### PART 1

##### POWERS TO OBTAIN INFORMATION AND DOCUMENTS

##### *Complying with notices*

- 7 (1) Where a person is required by an information notice to provide information or produce a document, the person must do so—

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- (a) within such period, and
  - (b) at such time, by such means and in such form (if any),
- as is reasonably specified or described in the notice.
- (2) Where an information notice requires a person to produce a document, it must be produced for inspection—
- (a) at a place agreed to by that person and an officer of Revenue and Customs, or
  - (b) at such place as an officer of Revenue and Customs may reasonably specify.
- (3) An officer of Revenue and Customs must not specify a place that is used solely as a dwelling.
- (4) The production of a document in compliance with an information notice is not to be regarded as breaking any lien claimed on the document.

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

- C1 Sch. 36 para. 7 applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. 153A(3) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, 5(1))
- C2 Sch. 36 para. 7 applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. 159A(2) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, 8(3))
- C3 Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 10(4)
- C4 Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 6(3)
- C5 Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 2 para. 19(2)

**Commencement Information**

- I1 Sch. 36 para. 7 in force at 1.4.2009 by S.I. 2009/404, art. 2

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