

Status: Point in time view as at 01/04/2012.

Changes to legislation: Finance Act 2008, Cross Heading: Power to obtain information and documents about persons whose identity is not known is up to date with all changes known to be in force on or before 22 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)

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)**

PART 1

POWERS TO OBTAIN INFORMATION AND DOCUMENTS

Power to obtain information and documents about persons whose identity is not known

- 5 (1) An authorised officer of Revenue and Customs may by notice in writing require a person—
- (a) to provide information, or
 - (b) to produce a document,
- if the condition in sub-paragraph (2) is met.
- (2) That condition is that the information or document is reasonably required by the officer for the purpose of checking the ^{F1}... tax position of—
- (a) a person whose identity is not known to the officer, or
 - (b) a class of persons whose individual identities are not known to the officer.
- (3) An officer of Revenue and Customs may not give a notice under this paragraph without the approval of the [^{F2}tribunal] .
- [^{F3}(3A) An application for approval under this paragraph may be made without notice.]

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- (4) The [^{F4}tribunal] may not [^{F5}approve the giving of a notice under] this paragraph unless it is satisfied that—
- (a) the notice would meet the condition in sub-paragraph (2),
 - (b) there are reasonable grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of [^{F6}the law (including the law of a territory outside the United Kingdom) relating to tax],
 - (c) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of ^{F7}... tax, and
 - (d) the information or document to which the notice relates is not readily available from another source.

^{F8}(5)

Textual Amendments

- F1** Word in [Sch. 36 para. 5\(2\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(2\)\(5\)\(a\)](#)
- F2** Word in [Sch. 36 para. 5\(3\)](#) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 471\(2\)](#)
- F3** [Sch. 36 para. 5\(3A\)](#) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 3\(2\)](#)
- F4** Word in [Sch. 36 para. 5\(4\)](#) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 471\(2\)](#)
- F5** Words in [Sch. 36 para. 5\(4\)](#) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 3\(3\)](#)
- F6** Words in [Sch. 36 para. 5\(4\)\(b\)](#) substituted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(a\)\(5\)\(a\)](#)
- F7** Word in [Sch. 36 para. 5\(4\)\(c\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(b\)\(5\)\(a\)](#)
- F8** [Sch. 36 para. 5\(5\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(4\)\(5\)\(a\)](#)

Commencement Information

- I1** [Sch. 36 para. 5](#) in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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