

*Status: Point in time view as at 21/07/2009.*

**Changes to legislation:** Finance Act 2008, Cross Heading: Taxpayer notices is up to date with all changes known to be in force on or before 30 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))

#### PART 4

##### RESTRICTIONS ON POWERS

###### *Taxpayer notices*

- 21 (1) Where a person has made a tax return in respect of a chargeable period under section 8, 8A or 12AA of TMA 1970 (returns for purpose of income tax and capital gains tax), a taxpayer notice may not be given for the purpose of checking that person's income tax position or capital gains tax position in relation to the chargeable period.
- (2) Where a person has made a tax return in respect of a chargeable period under paragraph 3 of Schedule 18 to FA 1998 (company tax returns), a taxpayer notice may not be given for the purpose of checking that person's corporation tax position in relation to the chargeable period.
- (3) Sub-paragraphs (1) and (2) do not apply where, or to the extent that, any of conditions A to D is met.
- (4) Condition A is that a notice of enquiry has been given in respect of—
- (a) the return, or
  - (b) a claim or election (or an amendment of a claim or election) made by the person in relation to the chargeable period in respect of the tax (or one of the taxes) to which the return relates (“relevant tax”),

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and the enquiry has not been completed.

- (5) In sub-paragraph (4), “notice of enquiry” means a notice under—
- (a) section 9A or 12AC of, or paragraph 5 of Schedule 1A to, TMA 1970, or
  - (b) paragraph 24 of Schedule 18 to FA 1998.
- (6) Condition B is that [<sup>F1</sup>, as regards the person,] an officer of Revenue and Customs has reason to suspect that—
- (a) an amount that ought to have been assessed to relevant tax for the chargeable period may not have been assessed,
  - (b) an assessment to relevant tax for the chargeable period may be or have become insufficient, or
  - (c) relief from relevant tax given for the chargeable period may be or have become excessive.
- (7) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking [<sup>F2</sup>the] person's VAT position.
- (8) Condition D is that the notice is given for the purpose of obtaining any information or document that is required (or also required) for the purpose of checking the person's position as regards any deductions or repayments [<sup>F3</sup>of tax or withholding of income] referred to in paragraph 64(2) [<sup>F4</sup>or (2A)] (PAYEetc).
- [<sup>F5</sup>(9) In this paragraph references to the person who made the return are only to that person in the capacity in which the return was made.]

#### Textual Amendments

- F1** Words in Sch. 36 para. 21(6) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 9\(2\)](#)
- F2** Word in Sch. 36 para. 21(7) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 9\(3\)](#)
- F3** Words in Sch. 36 para. 21(8) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 9\(4\)\(a\)](#)
- F4** Word in Sch. 36 para. 21(8) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 9\(4\)\(b\)](#)
- F5** Sch. 36 para. 21(9) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 47 para. 9\(5\)](#)

#### Commencement Information

- I1** Sch. 36 para. 21 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

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