

*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: Finance Act 2008, Part 5 is up to date with all changes known to be in force on or before 29 July 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)**
- 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
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017](#) (c. 32), **Sch. 16 paras. 40-43**

*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: Finance Act 2008, Part 5 is up to date with all changes known to be in force on or before 29 July 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)*

## PART 5

### APPEALS AGAINST INFORMATION NOTICES

#### *Right to appeal against taxpayer notice*

- 29 (1) Where a taxpayer is given a taxpayer notice, the taxpayer may appeal <sup>F1</sup>... against the notice or any requirement in the notice.
- (2) Sub-paragraph (1) does not apply to a requirement in a taxpayer notice to provide any information, or produce any document, that forms part of the taxpayer's statutory records.
- (3) Sub-paragraph (1) does not apply if the [<sup>F2</sup>tribunal] approved the giving of the notice in accordance with paragraph 3.

#### Textual Amendments

- F1** Words in Sch. 36 para. 29(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(7)(a)**
- F2** Word in Sch. 36 para. 29(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(7)(b)**

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

- C2** [Sch. 36 para. 29](#) applied (13.8.2009) by 2007 c. 11, Sch. 11 para. 2(7) (as substituted by [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#)), **Sch. para. 53**

#### Commencement Information

- I1** Sch. 36 para. 29 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

#### *Right to appeal against third party notice*

- 30 (1) Where a person is given a third party notice, the person may appeal <sup>F3</sup>... against the notice or any requirement in the notice on the ground that it would be unduly onerous to comply with the notice or requirement.
- (2) Sub-paragraph (1) does not apply to a requirement in a third party notice to provide any information, or produce any document, that forms part of the taxpayer's statutory records.
- (3) Sub-paragraph (1) does not apply if the [<sup>F4</sup>tribunal] approved the giving of the notice in accordance with paragraph 3.

#### Textual Amendments

- F3** Words in Sch. 36 para. 30(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(8)(a)**
- F4** Word in Sch. 36 para. 30(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(8)(b)**

#### Commencement Information

- I2** Sch. 36 para. 30 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: Finance Act 2008, Part 5 is up to date with all changes known to be in force on or before 29 July 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)*

### *Right to appeal against notice given under paragraph 5 [<sup>F5</sup> or 5A]*

#### **Textual Amendments**

- F5** Words in Sch. 36 para. 31 heading inserted (with effect in accordance with s. 224(7) of the amending Act) by Finance Act 2012 (c. 14), s. 224(5)

- 31 Where a person is given a notice under paragraph 5 [<sup>F6</sup> or 5A], the person may appeal <sup>F7</sup>... against the notice or any requirement in the notice on the ground that it would be unduly onerous to comply with the notice or requirement.

#### **Textual Amendments**

- F6** Words in Sch. 36 para. 31 inserted (with effect in accordance with s. 224(7) of the amending Act) by Finance Act 2012 (c. 14), s. 224(4)
- F7** Words in Sch. 36 para. 31 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 471(9)

#### **Commencement Information**

- I3** Sch. 36 para. 31 in force at 1.4.2009 by S.I. 2009/404, art. 2

### *Procedure*

- 32 (1) Notice of an appeal under this Part of this Schedule must be given—
- in writing,
  - before the end of the period of 30 days beginning with the date on which the information notice is given, and
  - to the officer of Revenue and Customs by whom the information notice was given.
- (2) Notice of an appeal under this Part of this Schedule must state the grounds of appeal.
- (3) On an appeal [<sup>F8</sup>that is notified to the tribunal, the tribunal] may—
- confirm the information notice or a requirement in the information notice,
  - vary the information notice or such a requirement, or
  - set aside the information notice or such a requirement.
- (4) Where the [<sup>F9</sup>tribunal] confirms or varies the information notice or a requirement, the person to whom the information notice was given must comply with the notice or requirement—
- within such period as is specified by the [<sup>F10</sup>tribunal] , or
  - if the [<sup>F11</sup>tribunal] does not specify a period, within such period as is reasonably specified in writing by an officer of Revenue and Customs following the [<sup>F12</sup>tribunal's] decision.
- [<sup>F13</sup>(5) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 a decision of the tribunal on an appeal under this Part of this Schedule is final.]

*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: Finance Act 2008, Part 5 is up to date with all changes known to be in force on or before 29 July 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)*

- (6) Subject to this paragraph, the provisions of Part 5 of TMA 1970 relating to appeals have effect in relation to appeals under this Part of this Schedule as they have effect in relation to an appeal against an assessment to income tax.

#### Textual Amendments

- F8** Words in Sch. 36 para. 32(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(10)(a)**
- F9** Word in Sch. 36 para. 32(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(10)(b)(i)**
- F10** Word in Sch. 36 para. 32(4)(a) 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(10)(b)(ii)**
- F11** Word in Sch. 36 para. 32(4)(b) 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(10)(b)(ii)**
- F12** Word in Sch. 36 para. 32(4)(b) 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(10)(b)(iii)**
- F13** Sch. 36 para. 32(5) 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(10)(c)**

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

- C3** Sch. 36 para. 32 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 49 para. 4(2)** (with Sch. 49 para. 1)
- C4** [Sch. 36 para. 32](#) applied (13.8.2009) by 2007 c. 11, Sch. 11 para. 2(7) (as substituted by [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), **Sch. para. 53**)
- C5** Sch. 36 para. 32 applied (20.3.2014) (with effect in accordance with [Sch. 7 para. 5\(1\)](#) of the amending Act) by 2004 c. 12, **s. 153A(6)** (as inserted by [Finance Act 2014 \(c. 26\)](#), Sch. 7 paras. 3, **5(1)**)
- C6** Sch. 36 para. 32 applied (with effect in accordance with [Sch. 7 para. 8\(1\)](#) of the amending Act) by 2004 c. 12, **s. 159A(5)** (as inserted by [Finance Act 2014 \(c. 26\)](#), Sch. 7 paras. 7, **8(3)**)
- C7** [Sch. 36 para. 32](#) applied (with modifications) (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), s. 6(2)(3), **Sch. 1 para. 10(7)**
- C8** [Sch. 36 para. 32](#) applied (with modifications) (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), s. 6(2)(3), **Sch. 2 para. 19(5)**
- C9** [Sch. 36 para. 32](#) applied (with modifications) (17.1.2017) by [Savings \(Government Contributions\) Act 2017 \(c. 2\)](#), s. 6(2)(3), **Sch. 1 para. 6(6)**
- C10** Sch. 36 para. 32 applied (with effect in accordance with [Sch. 5 para. 25\(1\)\(2\)](#) of the amending Act) by 2010 c. 8, **Sch. 7A para. 66(2)** (as inserted by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), Sch. 5 para. 2 (with [Sch. 5 para. 28](#)))

#### Commencement Information

- I4** Sch. 36 para. 32 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

#### Special cases

- 33 This Part of this Schedule has effect subject to Part 6 of this Schedule.

#### Commencement Information

- I5** Sch. 36 para. 33 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

**Status:**

Point in time view as at 16/11/2017.

**Changes to legislation:**

Finance Act 2008, Part 5 is up to date with all changes known to be in force on or before 29 July 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.