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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
- C3 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**

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## PART 8

### OFFENCE

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

- C1** Sch. 36 Pt. 8 applied (1.4.2011) by 1979 c. 2, s. 118G(3) (as inserted by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 15(3); S.I. 2011/777, art. 2)
- C2** Sch. 36 Pt. 8 applied (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by 2010 c. 8, Sch. 7A para. 66(1) (as inserted by Finance (No. 2) Act 2017 (c. 32), Sch. 5 para. 2 (with Sch. 5 para. 28))

#### *Concealing etc documents following information notice*

- 53 (1) A person is guilty of an offence (subject to sub-paragraphs (2) and (3)) if—
- the person is required to produce a document by an information notice,
  - the [F<sup>1</sup>tribunal] approved the giving of the notice in accordance with paragraph 3 or 5, and
  - the person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of, that document.
- (2) Sub-paragraph (1) does not apply if the person acts after the document has been produced to an officer of Revenue and Customs in accordance with the information notice, unless an officer of Revenue and Customs has notified the person in writing that the document must continue to be available for inspection (and has not withdrawn the notification).
- (3) Sub-paragraph (1) does not apply, in a case to which paragraph 8(1) applies, if the person acts after the expiry of the period of 6 months beginning with the day on which a copy of the document was so produced unless, before the expiry of that period, an officer of Revenue and Customs made a request for the original document under paragraph 8(2)(b).

#### Textual Amendments

- F1** Word in Sch. 36 para. 53(1)(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(2)

#### Commencement Information

- II** Sch. 36 para. 53 in force at 1.4.2009 by S.I. 2009/404, art. 2

#### *Concealing etc documents following informal notification*

- 54 (1) A person is also guilty of an offence (subject to sub-paragraph (2)) if the person conceals, destroys or otherwise disposes of, or arranges for the concealment, destruction or disposal of a document after the person has been informed by an officer of Revenue and Customs in writing that—
- the document is, or is likely, to be the subject of an information notice addressed to that person, and

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- (b) an officer of Revenue and Customs intends to seek the approval of the [<sup>F2</sup>tribunal] to the giving of the notice under paragraph 3 or 5 in respect of the document.
- (2) A person is not guilty of an offence under this paragraph if the person acts after—
- (a) at least 6 months has expired since the person was, or was last, so informed, or
  - (b) an information notice has been given to the person requiring the document to be produced.

#### Textual Amendments

**F2** Word in Sch. 36 para. 54(1)(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(2)**

#### Commencement Information

**I2** Sch. 36 para. 54 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

#### *Fine or imprisonment*

- 55 A person who is guilty of an offence under this Part of this Schedule is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or both.

#### Commencement Information

**I3** Sch. 36 para. 55 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

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