

Status: Point in time view as at 01/04/2009.

Changes to legislation: Finance Act 2008, Cross Heading: Concealing etc documents following informal notification is up to date with all changes known to be in force on or before 17 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 **U.K.**

INFORMATION AND INSPECTION POWERS

PART 8 **U.K.**

OFFENCE

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—
- (a) the document is, or is likely, to be the subject of an information notice addressed to that person, and
 - (b) an officer of Revenue and Customs intends to seek the approval of the [^{F1}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

- F1** 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

- I1** [Sch. 36 para. 54](#) in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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