



Finance Act 2009

2009 CHAPTER 10

PART 7

ADMINISTRATION

Information etc

95 Amendment of information and inspection powers

- (1) Schedule 47 contains amendments of Schedule 36 to FA 2008 (information and inspection powers).
- (2) The Treasury may by order make any incidental, supplemental, consequential, transitional or transitory provision or saving which appears appropriate in consequence of, or otherwise in connection with, Schedule 36 to FA 2008 or Schedule 47.
- (3) An order under this section may—
 - (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking an enactment or instrument (whenever passed or made).
- (4) An order under this section is to be made by statutory instrument.
- (5) A statutory instrument containing an order under this section is subject to annulment in pursuance of a resolution of the House of Commons.

96 Extension of information and inspection powers to further taxes

- (1) In paragraph 63(1) of Schedule 36 to FA 2008 (information and inspection powers: meaning of “tax”), for paragraph (e) (and the “and” before it) substitute—
 - “(e) insurance premium tax,
 - (f) inheritance tax,
 - (g) stamp duty land tax,

Status: Point in time view as at 06/04/2011.

Changes to legislation: Finance Act 2009, Cross Heading: Information etc is up to date with all changes known to be in force on or before 03 September 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)

- (h) stamp duty reserve tax,
 - (i) petroleum revenue tax,
 - (j) aggregates levy,
 - (k) climate change levy,
 - (l) landfill tax, and
 - (m) relevant foreign tax,”.
- (2) Schedule 48 contains further amendments of that Schedule.
- (3) The amendments made by this section and Schedule 48 come into force on such day as the Treasury may by order appoint.
- (4) An order under subsection (3) may—
- (a) appoint different days for different purposes, and
 - (b) contain transitional provision and savings.
- (5) The Treasury may by order make any incidental, supplemental, consequential, transitional or transitory provision or saving which appears appropriate in consequence of, or otherwise in connection with, this section and Schedule 48.
- (6) An order under subsection (5) may—
- (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking an enactment or instrument (whenever passed or made).
- (7) An order under this section is to be made by statutory instrument.
- (8) A statutory instrument containing an order under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.

Commencement Information

- II** [S. 96\(1\)](#) in force at 1.4.2010 for the purposes of the amendment made by that sub-section by [S.I. 2009/3054, art. 2](#)

97 Powers to obtain contact details for debtors

Schedule 49 contains provision about the powers of officers of Revenue and Customs to obtain contact details of debtors.

98 Record-keeping

- (1) Schedule 50 contains provision about obligations to keep records.
- (2) The amendments made by that Schedule come into force on such day as the Treasury may by order made by statutory instrument appoint.

Status:

Point in time view as at 06/04/2011.

Changes to legislation:

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