

*Status: Point in time view as at 26/03/2015.*

*Changes to legislation: Finance Act 2011, Cross Heading: Tax is up to date with all changes known to be in force on or before 28 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 23

#### DATA-GATHERING POWERS

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

- C1** Sch. 23 amendment to earlier affecting provision SI 2009/470 reg. 33(1) (6.4.2012) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2012 \(S.I. 2012/836\)](#), regs. 1, 4
- C1** Sch. 23 applied by S.I. 2009/470 reg. 33(1) (as substituted (6.4.2013) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2013 \(S.I. 2013/607\)](#), regs. 1(1), 9))

#### PART 5

##### MISCELLANEOUS PROVISION AND INTERPRETATION

###### *Tax*

- 45 (1) In this Schedule “tax” means any or all of the following—
- (a) income tax,
  - (b) capital gains tax,
  - (c) corporation tax,
  - [<sup>F1</sup>(ca) diverted profits tax,]
  - (d) VAT,
  - (e) insurance premium tax,
  - (f) inheritance tax,
  - (g) stamp duty land tax,
  - (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) “Corporation tax” includes any amount assessable or chargeable as if it were corporation tax.
- (3) “VAT” means—
- (a) value added tax charged in accordance with VATA 1994, and
  - (b) value added tax charged in accordance with the law of another member State,
- and includes any amount that is recoverable under paragraph 5(2) of Schedule 11 to VATA 1994 (amounts shown on invoices as VAT).

---

*Status: Point in time view as at 26/03/2015.*

*Changes to legislation: Finance Act 2011, Cross Heading: Tax is up to date with all changes known to be in force on or before 28 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)*

---

- (4) “Relevant foreign tax” means—
- (a) a tax of a member State, other than the United Kingdom, which is covered by the provisions for the exchange of information under the [<sup>F2</sup>Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation] (as amended from time to time), and
  - (b) any tax or duty which is imposed under the law of a territory in relation to which arrangements having effect by virtue of section 173 of FA 2006 (international tax enforcement arrangements) have been made and which is covered by the arrangements.

---

#### Textual Amendments

- F1** Sch. 23 para. 45(1)(ca) inserted (with effect in accordance with s. 116(1) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 105\(1\)](#)
- F2** Words in Sch. 23 para. 45(4) substituted (1.1.2013) by [The European Administrative Co-Operation \(Taxation\) Regulations 2012 \(S.I. 2012/3062\), regs. 1\(1\), 6\(2\)](#)

**Status:**

Point in time view as at 26/03/2015.

**Changes to legislation:**

Finance Act 2011, Cross Heading: Tax is up to date with all changes known to be in force on or before 28 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.