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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012.  
Cross Heading: Documents not in person's possession or power: (See end of Document for details)

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## SCHEDULES

### SCHEDULE 38

#### TAX AGENTS: DISHONEST CONDUCT

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

- C1** Sch. 38 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**)
- C1** Sch. 38 applied (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), regs. 1, **41**
- C1** Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **24(2)**
- C1** Sch. 38 applied (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), **43(1)**

### PART 3

#### POWER TO OBTAIN TAX AGENT'S FILES ETC

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

- C1** Sch. 38 Pt. 3 applied (N.I.) by 1992 c. 8, s. 104ZA(2A) (as inserted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 38 para. 57](#); [S.I. 2013/279](#), art. 2)
- C2** Sch. 38 Pt. 3 applied (E.W.S.) by 1992 c. 5, s. 110ZA(2A) (as inserted (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 38 para. 56](#); [S.I. 2013/279](#), art. 2)

#### *Documents not in person's possession or power*

- 14 A file access notice only requires the document-holder to provide a document if it is in the document-holder's possession or power.

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##### Commencement Information

- I1** Sch. 38 para. 14 in force at 1.4.2013 by [S.I. 2013/279](#), [art. 2](#)

**Changes to legislation:**

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