

SCHEDULES

SCHEDULE 20

PENALTIES FOR ENABLERS OF OFFSHORE TAX EVASION OR NON-COMPLIANCE

PART 2

APPLICATION OF SCHEDULE 36 TO FA 2008: INFORMATION POWERS

General modifications

- 19 In its application for the purpose mentioned in paragraph 18(1) Schedule 36 to FA 2008 has effect as if—
- (a) any provisions which can have no application for that purpose, or are specifically excluded by paragraph 20, were omitted,
 - (b) references to “the taxpayer” were references to the relevant person whose position as regards liability for a penalty under paragraph 1 is to be checked, and references to “a taxpayer” were references to a relevant person,
 - (c) references to a person’s “tax position” are to the relevant person’s position as regards liability for a penalty under paragraph 1,
 - (d) references to prejudice to the assessment or collection of tax included a reference to prejudice to the investigation of the relevant person’s position as regards liability for a penalty under paragraph 1,
 - (e) references to information relating to the conduct of a pending appeal relating to tax were references to information relating to the conduct of a pending appeal relating to an assessment of liability for a penalty under paragraph 1.