

Changes to legislation: Finance Act 2008, Paragraph 21A is up to date with all changes known to be in force on or before 25 April 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) View outstanding changes

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- C1 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by Finance Act 2021 (c. 26), **s. 123(4)-(7)**)
- C1 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C1 Sch. 36 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 9(5), 13(2)**
- C1 Sch. 36 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 17(1)**
- C1 Sch. 36 applied (with modifications) (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5**
- C1 Sch. 36 modified (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by 2014 c. 26, **s. 272A** (as inserted by Finance Act 2021 (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5(1)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 55(1)(2)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 28(2)(3)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 61** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 78(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 77(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 56**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 43(2)(3)**
- C1 Sch. 36 applied (with modifications) (1.5.2023) by The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 (S.I. 2023/68), **arts. 1(1), 12** (with art. 1(2))
- C1 Sch. 36 applied (with modifications) (1.1.2017) by Finance Act 2016 (c. 24), **s. 162(2), Sch. 20 paras. 18-21**; S.I. 2016/1249, **reg. 2**

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PART 4

RESTRICTIONS ON POWERS

Modifications etc. (not altering text)

- C1** Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 16 paras. 40-43](#)

[^{F1}Taxpayer notices following land transaction return

Textual Amendments

- F1** [Sch. 36 para. 21A](#) and cross-heading inserted (1.4.2010) by [Finance Act 2009 \(c. 10\)](#), s. 96(3), [Sch. 48 para. 9](#); S.I. 2009/3054, art. 2

- 21A (1) Where a person has delivered a land transaction return under section 76 of FA 2003 (returns for purposes of stamp duty land tax) in respect of a transaction, a taxpayer notice may not be given for the purpose of checking that person's stamp duty land tax position in relation to that transaction.
- (2) Sub-paragraph (1) does not apply where, or to the extent that, any of conditions [^{F2}A to D] is met.
- (3) Condition A is that a notice of enquiry has been given in respect of—
- (a) the return, or
 - (b) a claim (or an amendment of a claim) made by the person in connection with the transaction,
- and the enquiry has not been completed.
- (4) In sub-paragraph (3) “notice of enquiry” means a notice under paragraph 12 of Schedule 10, or paragraph 7 of Schedule 11A, to FA 2003.
- (5) Condition B is that, as regards the person, an officer of Revenue and Customs has reason to suspect that—
- (a) an amount that ought to have been assessed to stamp duty land tax in respect of the transaction may not have been assessed,
 - (b) an assessment to stamp duty land tax in respect of the transaction may be or have become insufficient, or
 - (c) relief from stamp duty land tax in respect of the transaction may be or have become excessive.
- (6) Condition C is that the notice is given for the purpose of obtaining any information or document that is also required for the purpose of checking that person's position as regards a tax other than stamp duty land tax.]
- [^{F3}(7) Condition D is that relief from stamp duty land tax has been given in respect of the transaction and the notice is given for the purpose of checking whether—
- (a) the relief is withdrawn to any extent under a provision mentioned in section 81 or 81ZA of FA 2003, or

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- (b) paragraph 6 of Schedule 6B to FA 2003 (transfers involving multiple dwellings) applies.
- (8) Where condition D is met (and not any of conditions A to C), a taxpayer notice may not be given by virtue of this paragraph after the end of the period of 4 years beginning with the effective date of the transaction (but see sub-paragraph (9) in relation to PAIF seeding relief and COACS seeding relief).
- (9) Where condition D is met because the notice is given for the purpose of checking whether the relief is withdrawn to any extent under a paragraph of Schedule 7A to FA 2003 (PAIF seeding relief and COACS seeding relief), the reference in sub-paragraph (8) to the effective date of the transaction is to be read as a reference to the first day of the control period within the meaning of that Schedule (see paragraph 21 of that Schedule).
- (10) “Effective date” has the same meaning for the purposes of sub-paragraph (8) as for the purposes of Part 4 of FA 2003 (see section 119 of that Act).]

Textual Amendments

- F2** Words in [Sch. 36 para. 21A\(2\)](#) substituted (with effect in accordance with Sch. 34 para. 9 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 34 para. 8\(2\)](#)
- F3** [Sch. 36 para. 21A\(7\)-\(10\)](#) inserted (with effect in accordance with Sch. 34 para. 9 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 34 para. 8\(3\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)