

Changes to legislation: Finance Act 2008, Cross Heading: Approval etc of taxpayer notices and third party notices is up to date with all changes known to be in force on or before 28 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 1

POWERS TO OBTAIN INFORMATION AND DOCUMENTS

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](#)

Approval etc of taxpayer notices and third party notices

- 3 (1) An officer of Revenue and Customs may not give a third party notice without—
- (a) the agreement of the taxpayer, or
 - (b) the approval of the [^{F1}tribunal] .
- (2) An officer of Revenue and Customs may ask for the approval of the [^{F2}tribunal] to the giving of any taxpayer notice or third party notice (and for the effect of obtaining such approval see paragraphs 29, 30 and 53 (appeals against notices and offence)).
- [^{F3}(2A) An application for approval under this paragraph may be made without notice (except as required under sub-paragraph (3)).]
- (3) The [^{F4}tribunal] may not approve the giving of a taxpayer notice or third party notice unless—
- (a) an application for approval is made by, or with the agreement of, an authorised officer of Revenue and Customs,
 - (b) the [^{F5}tribunal] is satisfied that, in the circumstances, the officer giving the notice is justified in doing so,
 - (c) the person to whom the notice is [^{F6}to be] addressed has been told that the information or documents referred to in the notice are required and given a reasonable opportunity to make representations to an officer of Revenue and Customs,
 - (d) the [^{F4}tribunal] has been given a summary of any representations made by that person, and
 - (e) in the case of a third party notice, the taxpayer has been given a summary of the reasons why an officer of Revenue and Customs requires the information and documents.
- (4) Paragraphs (c) to (e) of sub-paragraph (3) do not apply to the extent that the [^{F7}tribunal] is satisfied that taking the action specified in those paragraphs might prejudice the assessment or collection of tax.
- (5) Where the [^{F8}tribunal] approves the giving of a third party notice under this paragraph, it may also disapply the requirement to name the taxpayer in the notice if it is satisfied that the officer has reasonable grounds for believing that naming the taxpayer might seriously prejudice the assessment or collection of tax.

Textual Amendments

- F1** Word in Sch. 36 para. 3(1)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 471\(3\)\(a\)](#)

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- F2** Word in Sch. 36 para. 3(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(3)(b)**
- F3** Sch. 36 para. 3(2A) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 47 para. 2(2)**
- F4** Word in Sch. 36 para. 3(3) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(3)(c)(i)**
- F5** Word in Sch. 36 para. 3(3)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(3)(c)(ii)**
- F6** Word in Sch. 36 para. 3(3)(c) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 47 para. 2(3)**
- F7** Word in Sch. 36 para. 3(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(3)(d)**
- F8** Word in Sch. 36 para. 3(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(3)(e)**

Commencement Information

- I1** Sch. 36 para. 3 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

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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\(2\)](#)