

Changes to legislation: Finance Act 2008, Part 1 is up to date with all changes known to be in force on or before 23 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 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 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 9(5), 13(2)**
- 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**
- C2 Sch. 36 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 17(1)**
- C3 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C4 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**

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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](#)

Power to obtain information and documents from taxpayer

- 1 (1) An officer of Revenue and Customs may by notice in writing require a person (“the taxpayer”)—
- (a) to provide information, or
 - (b) to produce a document,
- if the information or document is reasonably required by the officer for the purpose of checking the taxpayer's tax position [^{F1}or for the purpose of collecting a tax debt of the taxpayer].
- (2) In this Schedule, “taxpayer notice” means a notice under this paragraph.

Textual Amendments

- F1** Words in [Sch. 36 para. 1\(1\)](#) inserted (with effect in accordance with s. 127(8) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 127\(2\)](#)

Commencement Information

- I1** Sch. 36 para. 1 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

Power to obtain information and documents from third party

- 2 (1) An officer of Revenue and Customs may by notice in writing require a person—
- (a) to provide information, or
 - (b) to produce a document,
- if the information or document is reasonably required by the officer for the purpose of checking the tax position of another person whose identity is known to the officer (“the taxpayer”) [^{F2}or for the purpose of collecting a tax debt of the taxpayer].
- (2) A third party notice must name the taxpayer to whom it relates, unless the [^{F3}tribunal] has approved the giving of the notice and disapplied this requirement under paragraph 3.
- (3) In this Schedule, “third party notice” means a notice under this paragraph.

Textual Amendments

- F2** Words in [Sch. 36 para. 2\(1\)](#) inserted (with effect in accordance with s. 127(8) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 127\(3\)](#)
- F3** Word in Sch. 36 para. 2(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\(2\)](#)

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Commencement Information

I2 Sch. 36 para. 2 in force at 1.4.2009 by S.I. 2009/404, art. 2

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 [F⁴tribunal] .
- (2) An officer of Revenue and Customs may ask for the approval of the [F⁵tribunal] 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)).
- [F⁶(2A) An application for approval under this paragraph may be made without notice (except as required under sub-paragraph (3)).]
- (3) The [F⁷tribunal] 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 [F⁸tribunal] is satisfied that, in the circumstances, the officer giving the notice is justified in doing so,
 - (c) the person to whom the notice is [F⁹to 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 [F⁷tribunal] 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 [F¹⁰tribunal] is satisfied that taking the action specified in those paragraphs might prejudice the assessment or collection of tax.
- (5) Where the [F¹¹tribunal] 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

- F4** 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)**
- F5** 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)**
- F6** Sch. 36 para. 3(2A) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 47 para. 2(2)**
- F7** 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)**

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- F8** 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)**
- F9** Word in Sch. 36 para. 3(3)(c) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), **Sch. 47 para. 2(3)**
- F10** 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)**
- F11** 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

- I3** Sch. 36 para. 3 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

Copying third party notice to taxpayer

- 4 (1) An officer of Revenue and Customs who gives a third party notice must give a copy of the notice to the taxpayer to whom it relates, unless the [^{F12}tribunal] has disapplied this requirement.
- (2) The [^{F13}tribunal] may not disapply that requirement unless—
- (a) an application for approval is made by, or with the agreement of, an authorised officer of Revenue and Customs, and
 - (b) the [^{F14}tribunal] is satisfied that the officer has reasonable grounds for believing that giving a copy of the notice to the taxpayer might prejudice the assessment or collection of tax.

Textual Amendments

- F12** Word in Sch. 36 para. 4(1) 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(4)(a)**
- F13** Word in Sch. 36 para. 4(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(4)(b)(i)**
- F14** Word in Sch. 36 para. 4(2)(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(4)(b)(ii)**

Commencement Information

- I4** Sch. 36 para. 4 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

[^{F15}Power to obtain information and documents from financial institutions

Textual Amendments

- F15** [Sch. 36 para. 4A](#) and cross-heading inserted (with effect in accordance with s. 126(9) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 126(2)**

- 4A (1) An officer of Revenue and Customs may by notice in writing require a financial institution—
- (a) to provide information, or
 - (b) to produce a document,
- if conditions A and B are met.

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- (2) Condition A is that the information or document is, in the reasonable opinion of the officer giving the notice, of a kind that it would not be onerous for the institution to provide or produce.
- (3) Condition B is that the information or document is reasonably required by the officer—
 - (a) for the purpose of checking the tax position of another person whose identity is known to the officer (“the taxpayer”), or
 - (b) for the purpose of collecting a tax debt of the taxpayer.
- (4) In this Schedule, “financial institution notice” means a notice under this paragraph.
- (5) A financial institution notice may be given by an officer of Revenue and Customs only if—
 - (a) the officer is an authorised officer of Revenue and Customs, or
 - (b) an authorised officer of Revenue and Customs has agreed to the giving of the notice.
- (6) A financial institution notice must name the taxpayer to whom it relates.
- (7) An officer of Revenue and Customs—
 - (a) must give a copy of a financial institution notice to the taxpayer to whom it relates, and
 - (b) must give the taxpayer a summary of the reasons why an officer of Revenue and Customs requires the information and documents.
- (8) An application (without notice) may be made to the tribunal by, or with the agreement of, an authorised officer of Revenue and Customs to disapply any of the requirements under sub-paragraph (6) or (7).
- (9) The tribunal must grant the application to disapply the requirement under sub-paragraph (6) 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.
- (10) The tribunal must grant the application to disapply a requirement under sub-paragraph (7) if it is satisfied that complying with the requirement might prejudice the assessment or collection of tax.]

Power to obtain information and documents about persons whose identity is not known

- 5 (1) An authorised officer of Revenue and Customs may by notice in writing require a person—
 - (a) to provide information, or
 - (b) to produce a document,if the condition in sub-paragraph (2) is met.
- (2) That condition is that the information or document is reasonably required by the officer for the purpose of checking the ^{F16}... tax position of [^{F17}or for the purpose of collecting a tax debt of]—
 - (a) a person whose identity is not known to the officer, or
 - (b) a class of persons whose individual identities are not known to the officer.

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- (3) An officer of Revenue and Customs may not give a notice under this paragraph without the approval of the [^{F18}tribunal] .
- [^{F19}(3A) An application for approval under this paragraph may be made without notice.]
- (4) The [^{F20}tribunal] may not [^{F21}approve the giving of a notice under] this paragraph unless it is satisfied that—
- (a) the notice would meet the condition in sub-paragraph (2),
 - (b) there are reasonable grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of [^{F22}the law (including the law of a territory outside the United Kingdom) relating to tax],
 - (c) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of ^{F23}... tax, and
 - (d) the information or document to which the notice relates is not readily available from another source.
- ^{F24}(5)

Textual Amendments

- F16** Word in [Sch. 36 para. 5\(2\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(2\)\(5\)\(a\)](#)
- F17** Words in [Sch. 36 para. 5\(2\)](#) inserted (with effect in accordance with s. 127(8) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 127\(4\)](#)
- F18** Word in [Sch. 36 para. 5\(3\)](#) 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\(2\)](#)
- F19** [Sch. 36 para. 5\(3A\)](#) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 3\(2\)](#)
- F20** Word in [Sch. 36 para. 5\(4\)](#) 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\(2\)](#)
- F21** Words in [Sch. 36 para. 5\(4\)](#) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 3\(3\)](#)
- F22** Words in [Sch. 36 para. 5\(4\)\(b\)](#) substituted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(a\)\(5\)\(a\)](#)
- F23** Word in [Sch. 36 para. 5\(4\)\(c\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(3\)\(b\)\(5\)\(a\)](#)
- F24** [Sch. 36 para. 5\(5\)](#) omitted (1.4.2012 with application in accordance with [Sch. 24 para. 2\(5\)\(b\)](#)) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 24 para. 2\(4\)\(5\)\(a\)](#)

Modifications etc. (not altering text)

- C5** [Sch. 36 para. 5](#) applied (with modifications) (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), [Sch. 14 para. 19](#)

Commencement Information

- I5** [Sch. 36 para. 5](#) in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

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^{F25}Power to obtain information about persons whose identity can be ascertained

Textual Amendments

F25 Sch. 36 para. 5A and cross-heading inserted (with effect in accordance with s. 224(7) of the amending Act) by Finance Act 2012 (c. 14), s. 224(2)

- 5A (1) An authorised officer of Revenue and Customs may by notice in writing require a person to provide relevant information about another person (“the taxpayer”) if conditions A to D are met.
- (2) Condition A is that the information is reasonably required by the officer for the purpose of checking the tax position of the taxpayer [^{F26}or for the purpose of collecting a tax debt of the taxpayer].
- (3) Condition B is that—
- the taxpayer's identity is not known to the officer, but
 - the officer holds information from which the taxpayer's identity can be ascertained.
- (4) Condition C is that the officer has reason to believe that—
- the person will be able to ascertain the taxpayer's identity from the information held by the officer, and
 - the person obtained relevant information about the taxpayer in the course of carrying on a business.
- (5) Condition D is that the taxpayer's identity cannot readily be ascertained by other means from the information held by the officer.
- (6) “Relevant information” means all or any of the following—
- name,
 - last known address, and
 - date of birth (in the case of an individual).
- (7) This paragraph applies for the purpose of checking the tax position of [^{F27}, or for the purpose of collecting a tax debt of,] a class of persons as for the purpose of checking the tax position of [^{F27}, or for the purpose of collecting a tax debt of,] a single person (and references to “the taxpayer” are to be read accordingly).]

Textual Amendments

- F26** Words in Sch. 36 para. 5A(2) inserted (with effect in accordance with s. 127(8) of the amending Act) by Finance Act 2021 (c. 26), s. 127(5)(a)
- F27** Words in Sch. 36 para. 5A(7) inserted (with effect in accordance with s. 127(8) of the amending Act) by Finance Act 2021 (c. 26), s. 127(5)(b)

Notices

- 6 (1) In this Schedule, “information notice” means a notice under paragraph 1, 2, [^{F28}4A,]^{F29} 5 or 5A].

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- (2) An information notice may specify or describe the information or documents to be provided or produced.
- (3) If an information notice is given with the approval of the [^{F30}tribunal], it must state that it is given with that approval.
- [^{F31}(4) A decision of the tribunal under paragraph 3, 4 [^{F32}, 4A] or 5 is final (despite the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007).]

Textual Amendments

- F28** Word in Sch. 36 para. 6(1) inserted (with effect in accordance with s. 126(9) of the amending Act) by Finance Act 2021 (c. 26), s. 126(3)(a)
- F29** Words in Sch. 36 para. 6(1) substituted (with effect in accordance with s. 224(7) of the amending Act) by Finance Act 2012 (c. 14), s. 224(3)
- F30** Word in Sch. 36 para. 6(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(2)
- F31** Sch. 36 para. 6(4) inserted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 4
- F32** Word in Sch. 36 para. 6(4) inserted (with effect in accordance with s. 126(9) of the amending Act) by Finance Act 2021 (c. 26), s. 126(3)(b)

Modifications etc. (not altering text)

- C6** Sch. 36 para. 6(2) applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. 153A(3) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, 5(1))
- C7** Sch. 36 para. 6(2) applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. 159A(2) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, 8(3))
- C8** Sch. 36 para. 6(2) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 6(3)
- C9** Sch. 36 para. 6(2) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 2 para. 19(2)
- C10** Sch. 36 para. 6(2) applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 10(4)

Commencement Information

- I6** Sch. 36 para. 6 in force at 1.4.2009 by S.I. 2009/404, art. 2

Complying with notices

- 7 (1) Where a person is required by an information notice to provide information or produce a document, the person must do so—
- within such period, and
 - at such time, by such means and in such form (if any),
- as is reasonably specified or described in the notice.
- (2) Where an information notice requires a person to produce a document, it must be produced for inspection—
- at a place agreed to by that person and an officer of Revenue and Customs, or
 - at such place as an officer of Revenue and Customs may reasonably specify.

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- (3) An officer of Revenue and Customs must not specify a place that is used solely as a dwelling.
- (4) The production of a document in compliance with an information notice is not to be regarded as breaking any lien claimed on the document.

Modifications etc. (not altering text)

- C11** Sch. 36 para. 7 applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. 153A(3) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, 5(1))
- C12** Sch. 36 para. 7 applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. 159A(2) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, 8(3))
- C13** Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 10(4)
- C14** Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 1 para. 6(3)
- C15** Sch. 36 para. 7 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 2 para. 19(2)
- C16** Sch. 36 para. 7 applied (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by 2010 c. 8, Sch. 7A para. 66(1) (as inserted by Finance (No. 2) Act 2017 (c. 32), Sch. 5 para. 2 (with Sch. 5 para. 28))

Commencement Information

- I7** Sch. 36 para. 7 in force at 1.4.2009 by S.I. 2009/404, art. 2

Producing copies of documents

- 8 (1) Where an information notice requires a person to produce a document, the person may comply with the notice by producing a copy of the document, subject to any conditions or exceptions set out in regulations made by the Commissioners.
- (2) Sub-paragraph (1) does not apply where—
- (a) the notice requires the person to produce the original document, or
 - (b) an officer of Revenue and Customs subsequently makes a request in writing to the person for the original document.
- (3) Where an officer of Revenue and Customs requests a document under sub-paragraph (2)(b), the person to whom the request is made must produce the document—
- (a) within such period, and
 - (b) at such time and by such means (if any),
- as is reasonably requested by the officer.

Modifications etc. (not altering text)

- C17** Sch. 36 para. 8 applied (20.3.2014) (with effect in accordance with Sch. 7 para. 5(1) of the amending Act) by 2004 c. 12, s. 153A(3) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 3, 5(1))
- C18** Sch. 36 para. 8 applied (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by 2004 c. 12, s. 159A(2) (as inserted by Finance Act 2014 (c. 26), Sch. 7 paras. 7, 8(3))
- C19** Sch. 36 para. 8 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), Sch. 2 para. 19(2)

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- C20** Sch. 36 para. 8 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 10(4)**
- C21** Sch. 36 para. 8 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 6(3)**
- C22** Sch. 36 para. 8 applied (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by 2010 c. 8, **Sch. 7A para. 66(1)** (as inserted by Finance (No. 2) Act 2017 (c. 32), Sch. 5 para. 2 (with **Sch. 5 para. 28**))

Commencement Information

- 18** Sch. 36 para. 8 in force at 1.4.2009 by **S.I. 2009/404, art. 2**

Restrictions and special cases

- 9 This Part of this Schedule has effect subject to Parts 4 and 6 of this Schedule.

Commencement Information

- 19** Sch. 36 para. 9 in force at 1.4.2009 by **S.I. 2009/404, art. 2**

Changes to legislation:

Finance Act 2008, Part 1 is up to date with all changes known to be in force on or before 23 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.

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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\(2\)](#)