

Changes to legislation: Finance Act 2008, Cross Heading: Registered pension schemes etc 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 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 6

SPECIAL CASES

[^{F1}Registered pension schemes etc

Textual Amendments

F1 Sch. 36 paras. 34A-34C and cross-headings inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 11; S.I. 2009/3054, art. 2

- 34B (1) This paragraph applies to a third party notice or a notice under paragraph 5 if it refers only to information or documents that relate to any pensions matter.
- (2) “Pensions matter” means any matter relating to—
- (a) a registered pension scheme,
 - (b) an annuity purchased with sums or assets held for the purposes of a registered pension scheme or a pre-2006 pension scheme, ^{F2}...
 - (c) an employer-financed retirement benefits scheme,
 - [a QROPS or former QROPS, or
 - ^{F3}(d) an annuity purchased with sums or assets held for the purposes of a QROPS or former QROPS.]
 - (e) an annuity purchased with sums or assets held for the purposes of a QROPS or former QROPS.]
- (3) In relation to such a third party notice—
- (a) paragraph 3(1) (approval etc of third party notices) does not apply,
 - (b) paragraph 4(1) (copying third party notices to taxpayer) does not apply, and
 - (c) paragraph 30(1) (appeal) has effect as if it permitted an appeal on any grounds.
- (4) In relation to such a notice under paragraph 5—
- (a) sub-paragraphs (3) and (4) of that paragraph (approval of tribunal) have effect as if they permitted, but did not require, an authorised officer of Revenue and Customs to obtain the approval of the tribunal, and
 - (b) paragraph 31 (appeal) has effect as if it permitted an appeal on any grounds.
- [In relation to a notice to which this paragraph applies that refers only to information ^{F4}(4A) or documents relating to a matter within sub-paragraph (2)(d) or (e), paragraph 20 (old documents) has effect as if the reference to 6 years were to 10 years.]
- (5) A person may not appeal against a requirement in the notice to provide any information, or produce any document, that forms part of any person's statutory records.
- (6) Where the notice relates to a matter within sub-paragraph (2)(a) or (b), the officer of Revenue and Customs who gives the notice must give a copy of the notice to the scheme administrator in relation to the pension scheme.
- (7) Where the notice relates to a matter within sub-paragraph (2)(c), the officer of Revenue and Customs who gives the notice must give a copy of the notice to the responsible person in relation to the employer-financed retirement benefits scheme.

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[Where the notice relates to a matter within sub-paragraph (2)(d) or (e), the officer^{F5}(7A) of Revenue and Customs who gives the notice must give a copy of the notice to the scheme manager in relation to the pension scheme.]

(8) Sub-paragraphs (6) [^{F6}to (7A)] do not apply if the notice is given to a person who, in relation to the scheme or annuity to which the notice relates, is a prescribed description of person.]

Textual Amendments

- F2** Word in Sch. 36 para. 34B(2)(b) omitted (17.7.2013) by virtue of Finance Act 2013 (c. 29), s. 54(2)(a)
F3 Sch. 36 para. 34B(2)(d)(e) inserted (17.7.2013) by Finance Act 2013 (c. 29), s. 54(2)(a)
F4 Sch. 36 para. 34B(4A) inserted (17.7.2013) by Finance Act 2013 (c. 29), s. 54(2)(b)
F5 Sch. 36 para. 34B(7A) inserted (17.7.2013) by Finance Act 2013 (c. 29), s. 54(2)(c)
F6 Words in Sch. 36 para. 34B(8) substituted (17.7.2013) by Finance Act 2013 (c. 29), s. 54(2)(d)
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Modifications etc. (not altering text)

- C1** Sch. 36 paras. 34B, 34C modified (17.7.2013) by Finance Act 2013 (c. 29), s. 54(4)

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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\(2\)](#)