

Changes to legislation: Finance Act 2008, Part 9 is up to date with all changes known to be in force on or before 07 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 (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**
- C2 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C3 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**

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PART 9

MISCELLANEOUS PROVISIONS AND INTERPRETATION

Application of provisions of TMA 1970

- 56 Subject to the provisions of this Schedule, the following provisions of TMA 1970 apply for the purposes of this Schedule as they apply for the purposes of the Taxes Acts—
- (a) section 108 (responsibility of company officers),
 - (b) section 114 (want of form), and
 - (c) section 115 (delivery and service of documents).

Modifications etc. (not altering text)

- C4** Sch. 36 para. 56 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

- I1** Sch. 36 para. 56 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

Regulations under this Schedule

- 57 (1) Regulations made by the Commissioners or the Treasury under this Schedule are to be made by statutory instrument.
- (2) A statutory instrument containing regulations under this Schedule is subject to annulment in pursuance of a resolution of the House of Commons.

Commencement Information

- I2** Sch. 36 para. 57 in force at 1.4.2009 by [S.I. 2009/404, art. 2](#)

General interpretation

- 58 In this Schedule—
- “checking” includes carrying out an investigation or enquiry of any kind,
- “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs,
- “document” includes a part of a document (except where the context otherwise requires),
- “enactment” includes subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)),
- “HMRC” means Her Majesty’s Revenue and Customs,
- “premises” includes—
- (a) any building or structure,
 - (b) any land, and
 - (c) any means of transport,

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“the Taxes Acts” means—

- (a) TMA 1970,
- (b) the Tax Acts, and
- (c) TCGA 1992 and all other enactments relating to capital gains tax,^{F1} ...

“taxpayer”, in relation to a taxpayer notice or a third party notice, has the meaning given in paragraph 1(1) or 2(1) (as appropriate) [^{F2}, and] .

[^{F3}“tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.]

Textual Amendments

- F1** Word in Sch. 36 para. 58 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 471(15)(a)**
- F2** Word in Sch. 36 para. 58 inserted (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(15)(b)**
- F3** Words in Sch. 36 para. 58 inserted (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(15)(c)**

Commencement Information

- I3** Sch. 36 para. 58 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

Authorised officer of Revenue and Customs

- 59 A reference in a provision of this Schedule to an authorised officer of Revenue and Customs is a reference to an officer of Revenue and Customs who is, or is a member of a class of officers who are, authorised by the Commissioners for the purpose of that provision.

Commencement Information

- I4** Sch. 36 para. 59 in force at 1.4.2009 by [S.I. 2009/404](#), **art. 2**

Business

- 60 (1) In this Schedule (subject to regulations under this paragraph), references to carrying on a business include—
- (a) the letting of property,
 - (b) the activities of a charity, and
 - (c) the activities of a government department, a local authority, a local authority association and any other public authority.

[^{F4}(1A) A person who under section 41 of FA 1996 is liable to pay landfill tax charged on a taxable disposal is treated for the purposes of this Schedule (subject to regulations under this paragraph) as carrying on a business.]

- (2) In sub-paragraph (1)—

^{F5} ...

“local authority” has the meaning given in section 999 of ITA 2007, and

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“local authority association” has the meaning given in section 1000 of that Act.

- (3) The Commissioners may by regulations provide that for the purposes of this Schedule—
- (a) the carrying on of an activity specified in the regulations, or
 - (b) the carrying on of such an activity (or any activity) by a person specified in the regulations,
- is or is not to be treated as the carrying on of a business.

Textual Amendments

- F4** Sch. 36 para. 60(1A) inserted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), Sch. 12 para. 26(2)
- F5** Words in Sch. 36 para. 60(2) omitted (1.4.2012) by virtue of Finance Act 2010 (c. 13), Sch. 6 paras. 24, 34(2); S.I. 2012/736, art. 19

Commencement Information

- I5** Sch. 36 para. 60 in force at 1.4.2009 by S.I. 2009/404, art. 2

Chargeable period

- 61 In this Schedule “chargeable period” means—
- (a) in relation to income tax or capital gains tax, a tax year, and
 - (b) in relation to corporation tax, an accounting period.

Commencement Information

- I6** Sch. 36 para. 61 in force at 1.4.2009 by S.I. 2009/404, art. 2

[^{F6}Financial institution

Textual Amendments

- F6** Sch. 36 para. 61ZA and cross-heading inserted (with effect in accordance with s. 126(9) of the amending Act) by Finance Act 2021 (c. 26), s. 126(4)

- 61ZA (1) In this Schedule “financial institution” means—
- (a) a financial institution under the CRS other than one which is such an institution because (and only because) it is an investment entity within section VIII (A)(6)(b) of the CRS, or
 - (b) a person who issues credit cards.
- (2) In this paragraph “the CRS” means the common reporting standard for automatic exchange of financial account information developed by the Organisation for Economic Co-operation and Development, as that standard has effect from time to time.]

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[^{F7}Involvement third parties

Textual Amendments

F7 Sch. 36 para. 61A and cross-heading inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 14; S.I. 2009/3054, art. 2

61A (1) In this Schedule “involved third party” means a person described in the first column of the Table below.

(2) In this Schedule, in relation to an involved third party, ^{F8}... “relevant document” and “relevant tax” have the meaning given in the corresponding entries in that Table.

	<i>Involved third party</i>	<i>Relevant ^{F9}... documents</i>	<i>Relevant tax</i>
1.	A body approved by an officer of Revenue and Customs for the purpose of paying donations within the meaning of Part 12 of ITEPA 2003 (donations to charity: payroll giving) (see section 714 of that Act)	[^{F10} Documents] relating to the donations	Income tax
2.	A plan manager (see section 696 of ITTOIA 2005 (managers of individual investment plans))	[^{F10} Documents] relating to the plan, including investments which are or have been held under the plan	Income tax
3.	An account provider in relation to a child trust fund (as defined in section 3 of the Child Trust Funds Act 2004)	[^{F10} Documents] relating to the fund, including investments which are or have been held under the fund	Income tax
4.	A person who is or has been registered as a managing agent at Lloyd's in relation to a syndicate of underwriting	[^{F10} Documents] relating to, and to the activities of, the syndicate	Income tax Capital gains tax Corporation tax

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- | | | | |
|----|---|---|------------------------|
| | members of
Lloyd's | | |
| 5. | A person involved (in any capacity) in an insurance business (as defined for the purposes of Part 3 of FA 1994) | [^{F10} Documents] relating to contracts of insurance entered into in the course of the business | Insurance premium tax |
| 6. | A person who makes arrangements for persons to enter into contracts of insurance | [^{F10} Documents] relating to the contracts | Insurance premium tax |
| 7. | A person who—
(a) is concerned in a business that is not an insurance business (as defined for the purposes of Part 3 of FA 1994), and
(b) has been involved in the entry into a contract of insurance providing cover for any matter associated with that business | [^{F10} Documents] relating to the contracts | Insurance premium tax |
| 8. | A person who, in relation to a charge to stamp duty reserve tax on an agreement, transfer, issue, appropriation or surrender, is an accountable person (as defined in regulation 2 of the Stamp Duty Reserve Tax Regulations S.I. | [^{F10} Documents] relating to the agreement, transfer, issue, appropriation or surrender | Stamp duty reserve tax |

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	1986/1711 (as amended from time to time))		
9.	A responsible person in relation to an oil field (as defined for the purposes of Part 1 of OTA 1975)	[^{F10} Documents] relating to the oil field	Petroleum revenue tax
10.	A person involved (in any capacity) in subjecting aggregate to exploitation in the United Kingdom (as defined for the purposes of Part 2 of FA 2001) or in connected activities	[^{F10} Documents] relating to matters in which the person is or has been involved	Aggregates levy
11.	A person involved (in any capacity) in making or receiving [^{F11} supplies of] taxable commodities (as defined for the purposes of Schedule 6 to FA 2000) or in connected activities	[^{F10} Documents] relating to matters in which the person is or has been involved	Climate change levy
12.	A person involved (in any capacity) with any [^{F12} disposal of material] (as defined for the purposes of Part 3 of FA 1996)	[^{F10} Documents] relating to the disposal	Landfill tax
[^{F13} 13.	A person involved (in any capacity) in the production, or importation to or exportation from the United Kingdom, of packaging components	Documents relating to matters in which the person is or has been involved	Plastic packaging tax

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	(within the meaning of section 48 of FA 2021) or in connected activities		
14.	A person involved (in any capacity) in the purchase or sale of plastic packaging components (within the meaning of section 48 of FA 2021) or of goods packaged in such components	Documents relating to matters in which the person is or has been involved	Plastic packaging tax]]

Textual Amendments

- F8** Words in Sch. 36 para. 61A(2) omitted (with effect in accordance with Sch. 23 para. 65 of the amending Act) by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 62(3)(a), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))
- F9** Words in Sch. 36 para. 61A Table omitted (with effect in accordance with Sch. 23 para. 65 of the amending Act) by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 62(3)(c), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))
- F10** Word in Sch. 36 para. 61A Table substituted (with effect in accordance with Sch. 23 para. 65 of the amending Act) by Finance Act 2011 (c. 11), Sch. 23 paras. 62(3)(b), 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))
- F11** Words in Sch. 36 para. 61A Table inserted (19.7.2011) by Finance Act 2011 (c. 11), Sch. 24 para. 6
- F12** Words in Sch. 36 para. 61A Table substituted (with effect in accordance with s. 42(2), Sch. 12 para. 29(1) of the amending Act) by Finance Act 2018 (c. 3), Sch. 12 para. 26(3)
- F13** Words in Sch. 36 para. 61A Table inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by Finance Act 2021 (c. 26), s. 85(1)(a), Sch. 15 para. 11(2); S.I. 2021/1409, regs. 3, 4

Statutory records

- 62 (1) For the purposes of this Schedule, information or a document forms part of a person's statutory records if it is information or a document which the person is required to keep and preserve under or by virtue of—
- (a) the Taxes Acts, or
 - [^{F14}(b) any other enactment relating to a tax,]
- subject to the following provisions of this paragraph.
- (2) To the extent that any information or document that is required to be kept and preserved under or by virtue of the Taxes Acts—
- (a) does not relate to the carrying on of a business, and

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(b) is not also required to be kept or preserved under or by virtue of [^{F15}any other enactment relating to a tax],

it only forms part of a person's statutory records to the extent that the chargeable period or periods to which it relates has or have ended.

(3) Information and documents cease to form part of a person's statutory records when the period for which they are required to be preserved by the enactments mentioned in sub-paragraph (1) has expired.

Textual Amendments

F14 Sch. 36 para. 62(1)(b) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 15(2); S.I. 2009/3054, art. 2

F15 Words in Sch. 36 para. 62(2)(b) substituted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 15(3); S.I. 2009/3054, art. 2

Commencement Information

I7 Sch. 36 para. 62 in force at 1.4.2009 by S.I. 2009/404, art. 2

Tax

- 63 (1) In this Schedule, except where the context otherwise requires, “tax” means all or any of the following—
- (a) income tax,
 - (b) capital gains tax,
 - (c) corporation tax,
 - [^{F16}(ca) diverted profits tax,]
 - [^{F17}(cb) apprenticeship levy,]
 - [^{F18}(cc) digital services tax,]
 - [^{F19}(cd) multinational top-up tax;]
 - [^{F20}(ce) domestic top-up tax;]
 - (d) VAT,
 - [^{F21}(e) insurance premium tax,
 - (f) inheritance tax,
 - (g) stamp duty land tax,
 - (h) stamp duty reserve tax,
 - [^{F22}(ha) annual tax on enveloped dwellings,]
 - (i) petroleum revenue tax,
 - [^{F23}(iza) plastic packaging tax,]
 - [^{F24}(izb) economic crime (anti-money laundering) levy,]
 - [^{F25}(ia) soft drinks industry levy,]
 - (j) aggregates levy,
 - (k) climate change levy,
 - (l) landfill tax, and
 - (m) relevant foreign tax,]
- and references to “a tax” are to be interpreted accordingly.

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- (2) In this Schedule “corporation tax” includes any amount assessable or chargeable as if it were corporation tax.
- (3) In this Schedule “VAT” means—
- (a) value added tax charged in accordance with VATA 1994, ^{F26}...
 - (b) ^{F27}... [^{F28}and
 - (c) amounts listed in sub-paragraph (3A).]
- ^{F29}(3A) Those amounts are—
- (a) any amount that is recoverable under paragraph 5(2) of Schedule 11 to VATA 1994 (amounts shown on invoices as VAT), and
 - (b) any amount that is treated as VAT by virtue of regulations under section 54 of VATA 1994 (farmers etc).]
- (4) In this Schedule “relevant foreign tax” means—
- (a) a tax of a member State, other than the United Kingdom, which is covered by the provisions for the exchange of information under [^{F30}Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation] (as amended from time to time), and
 - (b) any tax or duty which is imposed under the law of a territory in relation to which arrangements having effect by virtue of section 173 of FA 2006 (international tax enforcement arrangements) have been made and which is covered by the arrangements.

Textual Amendments

- F16** Sch. 36 para. 63(1)(ca) inserted (with effect in accordance with s. 116(1) of the amending Act) by Finance Act 2015 (c. 11), s. 105(2)
- F17** Sch. 36 para. 63(1)(cb) inserted (15.9.2016) by Finance Act 2016 (c. 24), s. 112 (with s. 117)
- F18** Sch. 36 para. 63(1)(cc) inserted (22.7.2020) by Finance Act 2020 (c. 14), Sch. 10 para. 5(2)
- F19** Sch. 36 para. 63(1)(cd) inserted (in relation to accounting periods commencing on or after 31.12.2023) by Finance (No. 2) Act 2023 (c. 30), s. 264, Sch. 14 para. 68(3)
- F20** Sch. 36 para. 63(1)(ce) inserted (in relation to accounting periods commencing on or after 31.12.2023) by Finance (No. 2) Act 2023 (c. 30), s. 278, Sch. 18 para. 7(3)
- F21** Sch. 36 para. 63(1)(e)-(m) substituted for Sch. 36 para. 63(1)(e) and word (1.4.2010) by Finance Act 2009 (c. 10), s. 96(1)(3); S.I. 2009/3054, art. 2
- F22** Sch. 36 para. 63(1)(ha) inserted (17.7.2013) by Finance Act 2013 (c. 29), Sch. 34 para. 5
- F23** Sch. 36 para. 63(1)(iza) inserted (10.12.2021 for specified purposes, 1.4.2022 in so far as not already in force and with effect in accordance with s. 85(1)(b) of the amending Act) by Finance Act 2021 (c. 26), s. 85(1)(a), Sch. 15 para. 11(3); S.I. 2021/1409, regs. 3, 4
- F24** Sch. 36 para. 63(1)(izb) inserted (for the financial year beginning with April 2022 and subsequent financial years) by Finance Act 2022 (c. 3), s. 61
- F25** Sch. 36 para. 63(1)(ia) inserted (6.4.2018) by Finance Act 2017 (c. 10), s. 61(1), Sch. 11 para. 1(3); S.I. 2018/464, art. 2(e)
- F26** Word in Sch. 36 para. 63(3)(a) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), Sch. 47 para. 21(2)(a)
- F27** Sch. 36 para. 63(3)(b) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 113(4) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

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- F28** Sch. 36 para. 63(3)(c) substituted for words (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 21(2)(b)**
- F29** Sch. 36 para. 63(3A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **Sch. 47 para. 21(3)**
- F30** Words in Sch. 36 para. 63(4) substituted (1.1.2013) by The European Administrative Co-Operation (Taxation) Regulations 2012 (S.I. 2012/3062), regs. 1(1), **6(1)**

Modifications etc. (not altering text)

- C5** Sch. 36 para. 63(1) modified (temp.) (with effect in accordance with Sch. 10 para. 43 of the amending Act) by Finance Act 2022 (c. 3), **Sch. 10 para. 30(1)** (as amended (5.1.2023) by S.I. 2022/1321, regs. 1, **2(2)**)

Commencement Information

- I8** Sch. 36 para. 63 in force at 1.4.2009 by S.I. 2009/404, **art. 2**

[^{F31}Tax debts: collection

Textual Amendments

- F31** Sch. 36 para. 63A and cross-heading inserted (with effect in accordance with s. 127(8) of the amending Act) by Finance Act 2021 (c. 26), **s. 127(6)**

- 63A (1) In this Schedule a reference to collecting a tax debt of a person is a reference to taking any steps for, or in connection with, the recovery of—
- (a) an amount of tax due from the person, or
 - (b) any other amount due from the person in connection with any tax.
- (2) It does not matter whether or not another person is, or has been, at any time liable to pay the tax or other amount.]

[^{F32}Tax debts: extended meaning of “relevant foreign tax”

Textual Amendments

- F32** Sch. 36 para. 63B and cross-heading inserted (with effect in accordance with s. 127(8) of the amending Act) by Finance Act 2021 (c. 26), **s. 127(7)**

- 63B Where this Schedule applies for the purpose of collecting a tax debt of a person, “relevant foreign tax” is to be taken to include (in addition to what is mentioned in paragraph 63(4)) any tax or duty which is covered by the provisions for the exchange of information under Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (as it had effect immediately before IP completion day).]

Tax position

- 64 (1) In this Schedule, except as otherwise provided, “tax position”, in relation to a person, means the person's position as regards any tax, including the person's position as regards—
- (a) past, present and future liability to pay any tax,

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- (b) penalties and other amounts that have been paid, or are or may be payable, by or to the person in connection with any tax, and
 - (c) claims, elections, applications and notices that have been or may be made or given in connection with [^{F33}the person's liability to pay] any tax,
- and references to a person's position as regards a particular tax (however expressed) are to be interpreted accordingly.
- (2) References in this Schedule to a person's tax position include, where appropriate, a reference to the person's position as regards any deductions or repayments of tax, or of sums representing tax, that the person is required to make—
- (a) under PAYE regulations,
 - (b) under Chapter 3 of Part 3 of FA 2004 or regulations made under that Chapter (construction industry scheme), or
 - (c) by or under any other provision of the Taxes Acts.
- [^{F34}(2A) References in this Schedule to a person's tax position also include, where appropriate, a reference to the person's position as regards the withholding by the person of another person's PAYE income (as defined in section 683 of ITEPA 2003).]
- (3) References in this Schedule to the tax position of a person include the tax position of—
- (a) a company that has ceased to exist, and
 - (b) an individual who has died.
- (4) References in this Schedule to a person's tax position are to the person's tax position at any time or in relation to any period, unless otherwise stated.

Textual Amendments

F33 Words in Sch. 36 para. 64(1)(c) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 22\(2\)](#)

F34 Sch. 36 para. 64(2A) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 47 para. 22\(3\)](#)

Commencement Information

I9 Sch. 36 para. 64 in force at 1.4.2009 by [S.I. 2009/404](#), [art. 2](#)

Changes to legislation:

Finance Act 2008, Part 9 is up to date with all changes known to be in force on or before 07 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.

[View outstanding changes](#)

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\(2\)](#)