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## SCHEDULES

### SCHEDULE 49

Section 97

#### POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS

##### *Requirement for contact details for debtor*

- 1 (1) This Schedule applies where—
- (a) a sum is payable by a person (“the debtor”) to the Commissioners under or by virtue of an enactment or under a contract settlement,
  - (b) an officer of Revenue and Customs reasonably requires contact details for the debtor for the purpose of collecting that sum,
  - (c) the officer has reasonable grounds to believe that a person (“the third party”) has any such details, and
  - (d) the condition in sub-paragraph (2) is met.
- (2) That condition is that—
- (a) the third party is a company, a local authority or a local authority association, or
  - (b) the officer has reasonable grounds to believe that the third party obtained the details in the course of carrying on a business.
- (3) This Schedule does not apply if—
- (a) the third party is a charity and obtained the details in the course of providing services free of charge, or
  - (b) the third party is not a charity but obtained the details in the course of providing services on behalf of a charity that are free of charge to the recipient of the service.

##### *Power to obtain details*

- 2 (1) An officer of Revenue and Customs may by notice in writing require the third party to provide the details.
- (2) The notice must name the debtor.

##### *Complying with notices*

- 3 If a notice is given to the third party under this Schedule, the third party must provide the details—
- (a) within such period, and
  - (b) at such time, by such means and in such form (if any),
- as is reasonably specified or described in the notice.

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*Right to appeal*

- 4 (1) The third party may appeal against the notice or any requirement in the notice on the ground that it would be unduly onerous to comply with the notice or requirement.
- (2) Paragraph 32 of Schedule 36 to FA 2008 (procedure on appeal to tribunal) applies to an appeal under this paragraph as it applies to an appeal relating to a notice under that Schedule.

*Penalty*

- 5 (1) This paragraph applies if the third party fails to comply with the notice.
- (2) The third party is liable to a penalty of £300.
- (3) Paragraphs 44 to 49 and 52 of Schedule 36 to FA 2008 (assessment and enforcement of penalties etc) apply in relation to a penalty under this paragraph as they apply in relation to a penalty under paragraph 39(1)(a) of that Schedule (and references in those provisions to an information notice include a notice under this Schedule).

*Power to change amount of penalty*

- 6 (1) If it appears to the Treasury that there has been a change in the value of money since the last relevant date, they may by regulations substitute for the sum for the time being specified in paragraph 5 such other sum as appears to them to be justified by the change.
- (2) In sub-paragraph (1) “relevant date” means—
- (a) the date on which this Act is passed, and
  - (b) each date on which the power conferred by that sub-paragraph has been exercised.
- (3) Regulations under this paragraph do not apply to any failure which began before the date on which they come into force.
- (4) Regulations made by the Treasury under this paragraph are to be made by statutory instrument.
- (5) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

*Application of provisions of TMA 1970*

- 7 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).

*General interpretation*

- 8 In this Schedule—
- “business” includes—

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- (a) a profession, and
- (b) a property business;

<sup>F1</sup> ...

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“contact details”, in relation to a person, means the person’s address and any other information about how the person may be contacted;

“contract settlement” means an agreement made in connection with any person’s liability to make a payment to the Commissioners under or by virtue of an enactment;

“enactment” includes subordinate legislation (within the meaning of the Interpretation Act 1978);

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

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

“property business” has the same meaning as in ITTOIA 2005 (see section 263(6) of that Act).

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#### Textual Amendments

- F1** Words in Sch. 49 para. 8 omitted (1.4.2012) by virtue of [Finance Act 2010 \(c. 13\)](#), [Sch. 6 paras. 26, 34\(2\)](#); S.I. 2012/736, art. 20

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

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

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)