

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Application of provisions of Schedule 36 to FA 2008. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 7A

INTEREST RESTRICTION RETURNS

Textual Amendments

- F1** Sch. 7A inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 2](#) (with [Sch. 5 para. 28](#))

PART 7

INFORMATION POWERS EXERCISABLE BY OFFICERS OF REVENUE AND CUSTOMS

Application of provisions of Schedule 36 to FA 2008

- 66 (1) The following provisions of Schedule 36 to FA 2008 (information and inspection powers) apply in relation to notices under paragraph 62 or 63—
- (a) paragraph 7 (complying with notices),
 - (b) paragraph 8 (producing copies of documents),
 - (c) paragraph 15 (power to copy documents),
 - (d) paragraph 16 (power to remove documents),
 - (e) paragraph 18 (documents not in person's possession or power),
 - (f) paragraph 19 (types of information),
 - (g) paragraph 20 (old documents),
 - (h) paragraph 23 (privileged communications),
 - (i) paragraphs 24 to 27 (auditors and tax advisers),
 - (j) every paragraph contained in Part 7 (penalties),
 - (k) every paragraph contained in Part 8 (offence), and
 - (l) paragraph 56 (application of provisions of TMA 1970).
- (2) Paragraph 32 of Schedule 36 to FA 2008 (procedure on appeals) applies in relation to an appeal under this Part of this Schedule against a notice under this Part of this Schedule.]

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