
Changes to legislation: Finance Act 2011, Part 6 is up to date with all changes known to be in force on or before 19 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 23

DATA-GATHERING POWERS

Modifications etc. (not altering text)

- C1** Sch. 23 applied by S.I. 2009/470 reg. 33(1) (as substituted (6.4.2013) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations 2013 \(S.I. 2013/607\)](#), regs. 1(1), 9))
- C1** Sch. 23 applied (16.6.2016) (with application in accordance with reg. 1 of the amending S.I.) by [The Education \(Postgraduate Masters Degree Loans\) Regulations 2016 \(S.I. 2016/606\)](#), regs. 1(1), 43(1)

PART 6

CONSEQUENTIAL PROVISIONS

TMA 1970

- 51 (1) TMA 1970 is amended as follows.
- (2) Omit—
- (a) section 13 (persons in receipt of taxable income belonging to others),
 - (b) section 14 (return of lodgers and inmates),
 - (c) section 15 (return of employees' earnings etc),
 - (d) section 15A (non-resident's staff are UK client's employees for section 15 purposes),
 - (e) section 16 (fees, commissions etc),
 - (f) section 16A (agency workers),
 - (g) section 17 (interest paid or credited by banks, building societies etc without deduction of income tax),
 - (h) section 18 (interest paid without deduction of income tax),
 - (i) section 18A (other payments and licences etc),
 - (j) section 19 (information for purposes of charge on profits of UK property businesses or under Schedule A),
 - (k) section 21 (stock jobbers' transactions),
 - (l) section 23 (power to obtain copies of registers of securities),
 - (m) section 24 (power to obtain information as to income from securities),
 - (n) section 25 (issuing houses, stockbrokers, auctioneers etc),
 - (o) section 26 (nominee shareholders),
 - (p) section 27 (settled property),
 - (q) section 76 (protection for certain trustees, agents and receivers), and
 - (r) section 77I (information from petroleum licence-holders).

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- (3) In the Table in section 98 (special returns etc), omit the entries (so far as they continue to have effect) relating to—
- (a) section 77I of TMA 1970,
 - (b) paragraph 2 of Schedule 15 to FA 1973,
 - (c) sections 42, 217(4), 226(4) and 768(9) of ICTA,
 - (d) paragraph 3 of Schedule 12 to FA 1989,
 - (e) sections 302B and 647 of ITTOIA 2005,
 - (f) section 241 of CTA 2009, and
 - (g) sections 728, 1046(5) to (7) and 1097(1) and (2) of CTA 2010.
- (4) In that Table—
- (a) for the entry relating to section 31 of CTA 2010 substitute the following entry— “ Section 31(3) and (4) of CTA 2010. ”,
 - (b) for the entry relating to section 465 of CTA 2010 substitute the following entry— “ Section 465(3) and (4) of CTA 2010. ”, and
 - (c) for the entry relating to section 1102 of CTA 2010 substitute the following entry— “ Section 1102(4) and (5) of CTA 2010. ”
- (5) In section 103ZA (disapplication of sections 100 to 103)—
- (a) omit “or” at the end of paragraph (d), and
 - (b) at the end of paragraph (e) insert “, or
 - (f) Schedule 23 to FA 2011 (data-gathering powers).”

FA 1973

- 52 In Schedule 15 to FA 1973 (territorial extension of charge to tax: supplementary provisions), omit paragraph 2 so far as it continues to have effect (see section 381 of TIOPA 2010).

FA 1974

- 53 (1) In section 24 of FA 1974 (returns of persons treated as employees), for the words from “section 15” to the end substitute “ any notice given under section 8 of the Taxes Management Act 1970 to the person performing the duties (P) may require a return of P's income to include particulars of any general earnings paid to P. ”
- (2) Sub-paragraph (1) applies so far as section 24 of FA 1974 continues to have effect (see section 381 of TIOPA 2010).

FA 1986

- 54 In Schedule 18 to FA 1986 (securities: other provisions), omit paragraph 8(4) and (5).

ICTA

- 55 Omit the following provisions of ICTA so far as they continue to have effect (see section 1184 of CTA 2010 and section 381 of TIOPA 2010)—
- (a) section 42(7) (information required to decide whether to give provisional notice of determination),

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- (b) section 217(4) (information about person for whom chargeable payment is received),
- (c) section 226(4) (information about purchase by unquoted trading company of its own shares),
- (d) section 768(9) (information about change in ownership of company: disallowance of trading losses), and
- (e) section 816(3) (disapplication of bank exemption).

FA 1989

- 56 In Schedule 12 to FA 1989 (close companies), omit paragraph 3 so far as it continues to have effect (see section 1184 of CTA 2010).

ITTOIA 2005

- 57 (1) ITTOIA 2005 is amended as follows.
- (2) In Chapter 4 of Part 3 (profits of property businesses: lease premiums etc), omit section 302B(3) and (4).
- (3) In Chapter 5 of Part 5 (settlements: amounts treated as income of settlor), omit section 647.

FA 2005

- 58 In Schedule 2 to FA 2005 (alternative finance arrangements: further provisions), omit paragraph 2 so far as it continues to have effect (see section 1329 of CTA 2009).

CRCA 2005

- 59 In Schedule 2 to CRCA 2005 (functions of Commissioners and officers: restrictions etc), omit paragraph 2.

FA 2008

- 60 FA 2008 is amended as follows.
- 61 In section 39 (dormant bank and building society accounts), in subsection (1), omit paragraph (a).
- 62 (1) Schedule 36 (information and inspection powers) is amended as follows.
- (2) Omit paragraph 34A.
- (3) In paragraph 61A (involved third parties)—
- (a) in sub-paragraph (2), omit ““relevant information””,
 - (b) in each entry in the second column of the Table, for “Information and documents” substitute “ Documents ”, and
 - (c) accordingly, in the heading of that column, omit “information and relevant”.

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CTA 2009

- 63 In Chapter 4 of Part 4 of CTA 2009 (profits of property businesses: lease premiums etc), omit section 241(3) and (4).

CTA 2010

- 64 (1) CTA 2010 is amended as follows.
- (2) Omit—
- (a) section 31(1) (companies with small profits: power to obtain information),
 - (b) section 465(1) (close companies: power to obtain information),
 - (c) section 728 (provision of information about ownership of shares etc),
 - (d) section 1046(5) to (7) (information about purchase by unquoted trading company of its own shares),
 - (e) section 1097 (information about person for whom chargeable payment is received), and
 - (f) section 1102(2) (non-qualifying distributions etc: additional information).

^{F1}(3)

Textual Amendments

F1 Sch. 23 para. 64(3) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), Sch. 1 para. 69(a)

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)