



Finance Act 2012

2012 CHAPTER 14

PART 9

MISCELLANEOUS MATTERS

Administration

223 Tax agents: dishonest conduct

- (1) Schedule 38 contains provision about tax agents who engage in dishonest conduct.
- (2) That Schedule comes into force on such day as the Treasury may by order appoint.
- (3) An order under subsection (2)—
 - (a) may make different provision for different purposes, and
 - (b) may include transitional provision and savings.
- (4) The Treasury may by order make any incidental, supplemental, consequential, transitional or saving provision in consequence of Schedule 38.
- (5) An order under subsection (4) may—
 - (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking any provision made by or under an Act (whenever passed or made).
- (6) An order under this section is to be made by statutory instrument.
- (7) A statutory instrument containing an order under subsection (4) is subject to annulment in pursuance of a resolution of the House of Commons.

224 Information powers

- (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- (2) After paragraph 5 insert—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Administration. (See end of Document for details)

5A “Power to obtain information about persons whose identity can be ascertained

- (1) An authorised officer of Revenue and Customs may by notice in writing require a person to provide relevant information about another person (“the taxpayer”) if conditions A to D are met.
 - (2) Condition A is that the information is reasonably required by the officer for the purpose of checking the tax position of the taxpayer.
 - (3) Condition B is that—
 - (a) the taxpayer's identity is not known to the officer, but
 - (b) the officer holds information from which the taxpayer's identity can be ascertained.
 - (4) Condition C is that the officer has reason to believe that—
 - (a) the person will be able to ascertain the taxpayer's identity from the information held by the officer, and
 - (b) the person obtained relevant information about the taxpayer in the course of carrying on a business.
 - (5) Condition D is that the taxpayer's identity cannot readily be ascertained by other means from the information held by the officer.
 - (6) “Relevant information” means all or any of the following—
 - (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
 - (7) This paragraph applies for the purpose of checking the tax position of a class of persons as for the purpose of checking the tax position of a single person (and references to “the taxpayer” are to be read accordingly).”
- (3) In paragraph 6 (notices), in sub-paragraph (1), for “or 5” substitute “, 5 or 5A ”.
 - (4) In paragraph 31 (right to appeal against notice given under paragraph 5), after “paragraph 5” insert “ or 5A ”.
 - (5) Accordingly, in the heading immediately before paragraph 31, at the end insert “ or 5A ”.
 - (6) In section 18D of TMA 1970 (savings income: content of regulations under section 18B), in subsection (1), for “sections 17 and 18” substitute “ paragraph 1 of Schedule 23 to the Finance Act 2011 (data-gathering powers) ”.
 - (7) The amendments made by subsections (1) to (5) apply for the purpose of checking the tax position of a taxpayer as regards periods or tax liabilities whenever arising (whether before, on or after the day on which this Act is passed).
 - (8) The amendment made by subsection (6) is treated as having come into force on 1 April 2012.

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225 PAYE regulations: information

(1) Section 684 of ITEPA 2003 (PAYE regulations) is amended as follows.

(2) In the list in subsection (2)—

(a) after item 4 insert—

“4ZA Provision—

- (a) for authorising or requiring a person who provides with respect to payments of or on account of PAYE income a service that is specified or of a specified description (“a relevant payment service”) to supply to Her Majesty’s Revenue and Customs information about payments with respect to which the service is provided, or any information the Commissioners may request about features of the service provided or to be provided with respect to particular payments;
- (b) for conferring power on the Commissioners to specify by directions circumstances in which provision made by virtue of paragraph (a) or subsection (4ZB) is not to apply in relation to a payment;
- (c) for securing that a supply of information that is authorised by regulations under paragraph (a) is not treated as breaching any obligation of confidence owed in respect of the information by the person supplying it;
- (d) for prohibiting or restricting the disclosure, otherwise than to Her Majesty’s Revenue and Customs, of information by a person to whom it was supplied pursuant to a requirement imposed by virtue of subsection (4ZB);
- (e) for requiring a person who provides, or is to provide, a relevant payment service to take steps (including any steps that may be specified, or further specified, in accordance with item 8A(b)) for facilitating the meeting by persons making payments of obligations imposed by virtue of subsection (4ZB).”, and

(b) after item 8 insert—

“8A Provision requiring compliance with any directions the Commissioners may give—

- (a) about the form and manner in which any information is to be provided under the regulations;
- (b) specifying, or further specifying, steps for the purposes of item 4ZA(e);
- (c) specifying information that a person making payments of or on account of PAYE income must provide about the method by which the payments are made.”

(3) After subsection (3B) insert—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Administration. (See end of Document for details)

“(3C) References in items 4ZA and 8A of the above list to directions include directions making different provision for different cases.”

(4) After subsection (4) insert—

“(4ZA) Item 8A in the above list does not prejudice the power of the Commissioners under subsection (1) to make provision in PAYE regulations about the matters mentioned in that item.

(4ZB) The persons to whom PAYE information regulations may require information to be supplied include, in the case of information about a payment, a person who provides, or is to provide, with respect to the payment a service such as is mentioned in item 4ZA(a) in the above list.

(4ZC) In subsection (4ZB) “PAYE information regulations” means PAYE regulations that require information to be supplied for any purpose authorised by subsections (1) and (2).”

Changes to legislation:

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