

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 1

INTRODUCTION

Overview

- 1 This Schedule is arranged as follows—
- (a) this Part explains who is a tax agent and what it means to engage in dishonest conduct,
 - (b) Part 2 sets out the process for establishing whether someone is engaging in or has engaged in dishonest conduct,
 - (c) Part 3 confers power on HMRC to obtain relevant documents,
 - (d) Part 4 sets out sanctions for engaging in dishonest conduct,
 - (e) Part 5 provides for assessment of and appeals against penalties, and
 - (f) Parts 6 and 7 contain miscellaneous provisions and consequential amendments.