

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 4

SANCTIONS FOR DISHONEST CONDUCT

Power to publish details

- 28 (1) The Commissioners may publish information about an individual if the individual incurs a penalty under paragraph 26.
- (2) The information that may be published is—
- (a) the individual's name (including any trading name, previous name or pseudonym),
 - (b) the individual's address,
 - (c) the nature of any business carried on by the individual,
 - (d) the amount of the penalty,
 - (e) the periods or times to which the dishonest conduct relates,
 - (f) any other information the Commissioners consider it appropriate to publish in order to make clear the individual's identity, and
 - (g) the link (if there is one) between the dishonest conduct and any inaccuracy, failure or action as a result of which information is published under section 94 of FA 2009 (which relates to deliberate tax defaulters).
- (3) No information may be published under this paragraph if the penalty incurred by the individual is £5,000 or less.
- (4) Subsections (5) to (9) and (11) of section 94 of FA 2009 apply to publishing information about an individual under this paragraph as they apply to publishing information about a person under that section.
- (5) If, in acting as a tax agent, the individual works or worked for an organisation, subparagraph (2)(f) includes power to publish such information about that organisation as the Commissioners consider appropriate in order to make clear the individual's identity.
- (6) Before publishing information about the organisation, the Commissioners must—
- (a) inform the organisation that they are considering doing so, and
 - (b) afford the organisation reasonable opportunity to make representations about whether it should be published.