

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 6

MISCELLANEOUS PROVISION AND INTERPRETATION

General interpretation

- 38 In this Schedule—
- “appointed” includes engaged;
 - “client” (except in paragraph 17)—
 - (a) has the meaning given in paragraph 2(1), and
 - (b) in relation to a particular tax agent, means a client of that tax agent;
 - “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
 - “conduct notice” has the meaning given in paragraph 4;
 - “the document-holder” has the meaning given in paragraph 8;
 - “document” includes a copy of a document (see also section 114 of FA 2008);
 - “file access notice” has the meaning given in paragraph 8;
 - “HMRC” means Her Majesty’s Revenue and Customs;
 - “organisation” includes any person or firm carrying on a business;
 - “specify” includes describe;
 - “tax period” means a tax year, accounting period or other period in respect of which tax is charged;
 - “the tribunal” means the First-tier Tribunal or, where determined by or under the Tribunal Procedure Rules, the Upper Tribunal.