

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: FA 2003. (See end of Document for details)

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

Modifications etc. (not altering text)

- C1** Sch. 38 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. 38 applied (with application in accordance with reg. 1(2) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment and Application of Schedule 38 to the Finance Act 2012\) Regulations 2013 \(S.I. 2013/622\)](#), reg. 1, **41**
- C1** Sch. 38 applied (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), **24(2)**
- C1** Sch. 38 applied (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 7

CONSEQUENTIAL PROVISIONS

FA 2003

- 58 (1) FA 2003 is amended as follows.
- (2) In section 93 (information powers)—
- (a) in subsection (2), omit the entries relating to Parts 3 and 4 of Schedule 13, and
 - (b) omit subsections (3) to (6).
- (3) Omit section 96 (penalty for assisting in preparation of incorrect return etc).
- (4) In Schedule 13 (stamp duty land tax: information powers)—
- (a) omit Parts 3 and 4, and
 - (b) for paragraph 53 substitute—
“53 (1) A person commits an offence if the person intentionally—
 - (a) falsifies, conceals, destroys or otherwise disposes of a relevant document, or
 - (b) causes or permits the falsification, concealment, destruction or disposal of a relevant document.
- (2) A relevant document is a document that the person has been required by an order under Part 6 of this Schedule to deliver.

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- (3) A person does not commit an offence under this paragraph if the person acts—
- (a) with the written permission of the tribunal or an officer of Revenue and Customs, or
 - (b) after the document has been delivered.
- (4) A person does not commit an offence under this paragraph if the person acts after the end of the period of 2 years beginning with the date on which the order is made, unless before the end of that period an officer of Revenue and Customs has notified the person in writing that the order has not been complied with to the officer's satisfaction.
- (5) A person guilty of an offence under this paragraph is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine or to both.”

Commencement Information

II Sch. 38 para. 58 in force at 1.4.2013 by [S.I. 2013/279](#), [art. 2](#)

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