

SCHEDULE

Article 3

Taxes Management Act 1970

1. Omit sections 110 and 111 of the Taxes Management Act 1970⁽¹⁾ (valuation: powers to enter and inspect).

Inheritance Tax Act 1984

2.—(1) The Inheritance Tax Act 1984⁽²⁾ is amended as follows.

(2) Omit sections 219, 219A and 219B (powers to require information and documents).

(3) Omit section 220 (power to inspect property).

(4) In section 245A (failure to provide information etc)—

(a) omit subsections (2) and (3),

(b) in subsection (4)—

(i) for “, (1A)(b), (2)(b) or (3)(b)” substitute “or (1A)(b)”,

(ii) at the end of paragraph (a) insert “or”, and

(iii) omit paragraphs (b) and (c), and

(c) in subsection (5)—

(i) for “, to comply with the requirements of section 218A or to comply with a notice” substitute “or to comply with the requirements of section 218A”, and

(ii) for “, to comply with the requirements of section 218A or to comply with the notice” substitute “or to comply with those requirements”.

Social Security Administration Act 1992

3. In section 110ZA of the Social Security Administration Act 1992⁽³⁾ (Class 1, 1A, 1B or 2 contributions: power to call for documents etc), in subsection (2)(d),—

(a) after “21” insert “, 21A”, and

(b) after “37(2)” insert “and (2A)”.

Social Security Administration (Northern Ireland) Act 1992

4. In section 104ZA of the Social Security Administration (Northern Ireland) Act 1992⁽⁴⁾ (Class 1, 1A, 1B or 2 contributions: power to call for documents etc), in subsection (2)(d)—

(a) after “21” insert “, 21A”, and

(b) after “37(2)” insert “and (2A)”.

(1) 1970 c. 9.

(2) 1984 c. 51. Sections 219A and 219B were inserted by section 106 of the [Finance Act 1999 \(c. 16\)](#). Section 245A was inserted by section 108(1) of the Finance Act 1999; subsection (1A) was inserted by section 120(3) of the [Finance Act 2002 \(c. 23\)](#) and subsection (4) was amended by that section; subsection (5) was amended by section 295(3)(a) of the [Finance Act 2004 \(c. 12\)](#). Section 245A was amended by paragraph 121 of Schedule 1 to [S.I. 2009/56](#).

(3) 1992 c. 5; section 110ZA was substituted by section 7 of the [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#); subsections (1) and (2) of section 110ZA were substituted by paragraph 84 of Schedule 36 to the [Finance Act 2008 \(c. 9\)](#); paragraph 21A of Schedule 36 to the Finance Act 2008 was inserted by paragraph 9 of Schedule 48 to the Finance Act 2009; paragraph 37(2A) of Schedule 36 to the Finance Act 2008 was inserted by paragraph 13 of Schedule 48 to the Finance Act 2009.

(4) 1992 c. 8; section 104ZA was substituted by section 8 of the National Insurance Contributions and Statutory Payments Act 2004; subsections (1) and (2) of section 104ZA were substituted by paragraph 85 of Schedule 36 to the Finance Act 2008.

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Finance Act 1993

5. In the Finance Act 1993(5), omit—
- (a) section 187(2) to (8) (petroleum revenue tax: return and information), and
 - (b) Schedule 21 (supplementary provisions about information).

Finance Act 1994

6. In Schedule 7 to the Finance 1994(6) (insurance premium tax), omit—
- (a) paragraphs 2, 3 and 4(1), and
 - (b) paragraph 17(1)(b) (but not the “or” after it).

Finance Act 1996

7. In Schedule 5 to the Finance Act 1996(7) (landfill tax), omit—
- (a) paragraphs 1, 3 and 4, and
 - (b) paragraph 22(1)(a) (and the “or” after it).

Finance Act 2000

8. In Schedule 6 to the Finance Act 2000(8) (climate change levy), omit paragraphs 124, 127, 128 and 129.

Finance Act 2001

9. In Schedule 7 to the Finance Act 2001(9) (aggregates levy: information and evidence), omit paragraphs 1, 4, 5 and 6.

Income Tax (Earnings and Pensions) Act 2003

10. In section 715 of the Income Tax (Earnings and Pensions) Act 2003(10) (regulations relating to payroll giving), omit subsection (3)(a)(i).

Finance Act 2003

- 11.—(1) Part 4 of the Finance Act 2003(11) (stamp duty land tax) is amended as follows.
- (2) In section 93 (information powers)—
- (a) in subsection (2)—
 - (i) omit the entries relating to all Parts of Schedule 13 apart from Parts 3, 4, 6 and 8, and
 - (ii) in the entry relating to Part 4 for “Parts 1 to 3” substitute “Part 3”,
 - (b) in subsection (3), omit “1, 2 or”, and
 - (c) in subsection (6), omit “1, 2 or”.
- (3) Omit section 94 (power to inspect premises).

(5) 1993 c. 34.
(6) 1994 c. 9.
(7) 1996 c. 8.
(8) 2000 c. 17.
(9) 2001 c. 9.
(10) 2003 c. 1.
(11) 2003 c. 14.

- (4) In Schedule 10 (returns, enquiries etc), omit paragraphs 14 to 16.
- (5) In Schedule 11A(12) (claims not included in returns), omit paragraphs 8 to 10.
- (6) In Schedule 13 (information powers)—
 - (a) omit paragraphs 1 to 13, 24 and 26 to 31,
 - (b) in paragraph 19, for “Parts 1 to” substitute “Part”,
 - (c) in paragraph 20(1), for “Parts 1 to 3 of this Schedule do” substitute “Part 3 of this Schedule does”,
 - (d) in paragraph 21, omit sub-paragraphs (1) and (2),
 - (e) in paragraph 22(1), omit “2 or”,
 - (f) in paragraph 22(2), for “those Parts” substitute “that Part”,
 - (g) in paragraph 23(1)—
 - (i) omit “1 or”, and
 - (ii) omit “, and as an alternative to delivering documents to comply with a notice under Part 2 of this Schedule,”,
 - (h) in paragraph 25(1), omit “2 or”,
 - (i) in paragraph 53(2)(a), for “1, 2, 3, or 5” substitute “3”,
 - (j) in paragraph 53(2)(b), omit “1(3), 6(3), 11(3) or”, and
 - (k) in paragraph 53(3), omit paragraph (b) (but not the “or” after it).

Child Trust Funds Act 2004

12.—(1) Section 15 of the Child Trust Funds Act 2004(13) (information from account providers etc) is amended as follows.

- (2) In subsection (1)—
 - (a) omit “, or authorise officers of the Inland Revenue to require,”,
 - (b) for “relevant person” substitute “person who is or has been the account provider in relation to a child trust fund”, and
 - (c) for “a child trust fund” substitute “the child trust fund”.
- (3) Omit subsection (2).

Finance Act 2004

13. In Part 4 of the Finance Act 2004(14) (pension schemes etc), omit sections 252, 253 and 259 (notices requiring documents or particulars).

Income Tax (Trading and Other Income) Act 2005

14. Omit section 700 of the Income Tax (Trading and Other Income) Act 2005(15) (power to obtain information from managers of individual investment plans).

(12) Schedule 11A was inserted by schedule 40 to the Finance Act 2004.

(13) 2004 c. 6.

(14) 2004 c. 12.

(15) 2005 c. 5.

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Finance Act 2008

15. In Part 2 of Schedule 36 to the Finance Act 2008**(16)**, in the heading, for “BUSINESSES ETC” substitute “PREMISES AND OTHER PROPERTY”.

Consequential repeals

16. In consequence of the amendments made by this Schedule, omit—

- (a) section 124 of the Finance Act 1990**(17)**;
- (b) paragraph 7 of Schedule 5 to the Finance Act 1995**(18)**;
- (c) paragraph 18 of Schedule 1 to the Civil Evidence Act 1995**(19)**;
- (d) section 106 of the Finance Act 1999**(20)**;
- (e) paragraph 132(3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005**(21)**;
- (f) paragraph 108 of Schedule 21 to the Legal Services Act 2007**(22)**.

(16) 2008 c. 9.
(17) 1990 c. 29.
(18) 1995 c. 4.
(19) 1995 c. 38.
(20) 1999 c. 16.
(21) 2005 c. 11.
(22) 2007 c. 29.