
EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2009 as the day on which Schedule 36 to the Finance Act 2008 (“Schedule 36”) comes into force. That Schedule contains powers enabling an officer of Revenue and Customs to call for information and carry out inspections when checking any person’s position as it relates to income tax, corporation tax, capital gains tax and value added tax. The new rules also apply to checks of the operation of PAYE, the Construction Industry Scheme and for checks of national insurance contributions. Schedule 36 repeals the main existing information powers, but the Order contains savings provisions the effect of which is to keep in force the rules regarding appeals and penalties that previously applied in relation to all information notices issued on or before 31 March 2009.

Article 1 provides for citation and interpretation.

Article 2 provides that Schedule 36 comes into force on 1 April 2009.

Article 3 preserves the existing rules for notices issued under section 19A of the Taxes Management Act 1970 (“TMA 1970”) on or before 31 March 2009, including the rules relating to penalties for failing to comply with a section 19A notice.

Article 4 preserves the existing rules in sections 20, 20B and 20BB TMA 1970 for notices issued under section 20 TMA 1970 on or before 31 March 2009.

Article 5 preserves the existing rules in Schedule 1A TMA 1970 in relation to notices issued under paragraph 6 of that Schedule on or before 31 March 2009.

Article 6 preserves the existing rules in relation to notices issued under section 767C of the Income and Corporation Taxes Act 1988 on or before 31 March 2009.

Article 7 preserves the existing rules in paragraphs 27 to 29 of Schedule 18 to the Finance Act 1998 in relation to notices issued under paragraph 27 of that Schedule on or before 31 March 2009.

Article 8 preserves the existing rules in paragraphs 27 to 29 of Schedule 18 to the Finance Act 1998 in relation to notices given for the purposes of regulation 5 of the Lloyd’s Underwriters (Tax) Regulations 2005 on or before 31 March 2009.

Article 9 preserves the existing rules in cases where section 20 TMA 1970 has been used in connection with enquiries concerning national insurance contributions and tax credits.

Article 10 preserves the existing rules in cases where section 20 TMA 1970 has been used in connection with obligations under international tax enforcement arrangements.

Article 11 preserves the existing wording of section 12(3) of the National Savings Bank Act 1971 in cases where section 20 TMA 1970 has been used to obtain account details under the 1971 Act.

Article 12 makes provision consequent on the savings made by the preceding Articles.