

PART 1

ANTI-AVOIDANCE INFORMATION NOTICES

Key definitions

1 Connected persons

- (1) In this Part, a “connected person” means a person who an officer of Revenue and Customs reasonably suspects is or has been—
 - (a) contravening an anti-avoidance enactment,
 - (b) connected to a person who is or has been contravening an anti-avoidance enactment, or
 - (c) connected to arrangements by reference to which a person is or has been contravening an anti-avoidance enactment.
- (2) For the purposes of subsection (1)(b), a person (“A”) is connected to another person (“B”) if—
 - (a) A is a director, manager, secretary or other officer or employee of B,
 - (b) A is a member of, or partner in, B,
 - (c) A is a trustee, settlor, beneficiary or administrator of a trust in respect of which B is a trustee, settlor, beneficiary or administrator, or
 - (d) B is accustomed to acting in accordance with A’s directions or instructions.
- (3) For the purposes of subsection (1)(c), a person is connected to arrangements if the person is—
 - (a) to any extent involved in making the arrangements available for implementation by another person,
 - (b) to any extent involved in the organisation or management of the arrangements, or
 - (c) directly or indirectly benefiting from the arrangements.

2 Anti-avoidance enactments

- (1) In this Part, an “anti-avoidance enactment” means—
 - (a) Part 7 of FA 2004 (disclosure of tax avoidance schemes);
 - (b) Part 5 of FA 2014 (promoters of tax avoidance schemes);
 - (c) Schedule 16 to F (No.2) A 2017 (penalties for enablers of defeated tax avoidance);
 - (d) Schedule 17 to F (No.2) A 2017 (disclosure of tax avoidance schemes: VAT and other indirect taxes);
 - (e) the universal stop regulations provisions in FA 2026.
- (2) And a reference to taking action under an anti-avoidance enactment includes a reference to taking action under—
 - (a) sections 8ZF and 8ZG of the Company Directors Disqualification Act 1986 (disqualification for promoting tax avoidance);

- (b) Schedule 13 to FA 2020 (joint and severable liability);
- (c) section 85 of FA 2022 (winding up petitions by an officer of HMRC);
- (d) section 86 of FA 2022 (publication by HMRC of information about tax avoidance schemes);
- (e) sections 87, 88 and 89 of FA 2022 (freezing orders, etc);
- (f) Schedule 13 to FA 2022 (penalties for facilitating avoidance schemes involving non-resident promoters);
- (g) the promoter action notice provisions in FA 2026;
- (h) the umbrella companies provisions in FA 2026.

Notices by type

3 Information notices: connected persons

- (1) An officer of Revenue and Customs may by notice require a connected person to provide information that is, in the opinion of the officer, reasonably required for the purposes of—
 - (a) monitoring the compliance of the connected person with an anti-avoidance enactment, or
 - (b) HMRC taking, or considering whether HMRC could take, action against the connected person under an anti-avoidance enactment.
- (2) An officer of Revenue and Customs may seek the approval of the tribunal before issuing a notice under this section.

4 Information notices: third parties

- (1) An officer of Revenue and Customs may by notice require a person to provide information that is, in the opinion of the officer, reasonably required for the purposes of—
 - (a) monitoring the compliance of a connected person with an anti-avoidance enactment, or
 - (b) HMRC taking, or considering whether HMRC could take, action against a connected person under an anti-avoidance enactment.
- (2) A notice under this section must identify the connected person to whom it relates.
- (3) Before issuing a notice under this section, an officer of Revenue and Customs must—
 - (a) notify the intended recipient that the information is to be the subject of an information notice addressed to them, and
 - (b) allow the intended recipient reasonable opportunity to make representations to HMRC.
- (4) An officer of Revenue and Customs may not issue a notice under this section without—
 - (a) the agreement of the connected person identified in the notice, or
 - (b) the approval of the tribunal.

- (5) The tribunal may not approve a notice unless it has been given a summary of any representations made under subsection (3)(b).
- (6) After issuing a notice under this section, an officer of Revenue and Customs must provide to the connected person identified in the notice—
 - (a) a copy of the notice, and
 - (b) a summary of the officer’s reasons for requiring the information.
- (7) Subsections (2), (3) and (5) do not apply to the extent the tribunal is satisfied that taking the steps in those subsections might prejudice the investigation of tax avoidance.
- (8) A notice under this section may not be issued to a financial institution (for which see section 7).

5 Information notices: unidentified connected persons

- (1) An officer of Revenue and Customs may by notice require a person to provide information that is, in the opinion of the officer, reasonably required for the purposes of—
 - (a) monitoring the compliance of an unidentified connected person with an anti-avoidance enactment, or
 - (b) HMRC taking, or considering whether HMRC could take, action against an unidentified connected person under an anti-avoidance enactment.
- (2) In this section, “unidentified connected person” means—
 - (a) a connected person whose identity is not known to the officer, or
 - (b) a class of persons whose individual identities are not known to the officer but, of which, one or more members is a connected person.
- (3) A notice under this section may only require information that is not readily available from another source.
- (4) An officer of Revenue and Customs may not issue a notice under this section without the approval of the tribunal.
- (5) In subsection (1)(b), the reference to taking action against an unidentified connected person includes a reference to taking action against one or more members of a class referred to in subsection (2)(b).

6 Information notices: identification

- (1) An officer of Revenue and Customs may by notice require a person to provide identifying information that is, in the opinion of the officer, reasonably required for the purpose of identifying an unidentified connected person.
- (2) An officer of Revenue and Customs may not issue a notice under subsection (1) unless the officer has reason to believe that—
 - (a) the recipient of the notice could identify the unidentified connected person by reference to information provided by the officer, and

- (b) the recipient obtained the identifying information in the course of a business.
- (3) A notice under this section may only require information that is not readily available from another source.
- (4) In this section –
 - “identifying information” means one or more of an unidentified person’s –
 - (a) name;
 - (b) last known address;
 - (c) in the case of an individual, date of birth;
 - “unidentified connected person” has the meaning given in section 5.
- (5) An officer of Revenue and Customs who is not an authorised officer may not issue a notice under this section without the approval of –
 - (a) the tribunal, or
 - (b) an authorised officer of Revenue and Customs.
- (6) An authorised officer of Revenue and Customs may seek the approval of the tribunal before issuing a notice under this section.

7 Information notices: financial institutions

- (1) An officer of Revenue and Customs may by notice require a financial institution to provide information that is, in the opinion of the officer, reasonably required for the purposes of –
 - (a) monitoring the compliance of a connected person with an anti-avoidance enactment, or
 - (b) HMRC taking, or considering whether HMRC could take, action against a connected person under an anti-avoidance enactment.
- (2) A notice under this section must identify the connected person to whom it relates.
- (3) An officer of Revenue and Customs may not issue a notice under this section without the approval of the tribunal.
- (4) After issuing a notice under this section, an officer of Revenue and Customs must provide to the connected person identified in the notice –
 - (a) a copy of the notice, and
 - (b) a summary of the officer’s reasons for requiring the information.
- (5) Subsection (4) does not apply to the extent the tribunal is satisfied that taking the steps in that subsection might prejudice the investigation of tax avoidance.
- (6) In this section –
 - “financial institution” means –
 - (a) a financial institution under the CRS other than one which is such an institution only because it is an investment entity within section 8(A)(6)(b) of the CRS;

- (b) a person who issues credit cards;
- “CRS” means the common reporting standard for automatic exchange of financial account information developed by the Organisation for Economic Co-operation and Development, as that standard has effect from time to time.

Content and requirements of notices

8 Content and requirements of notices

- (1) An information notice must specify –
 - (a) the information that the recipient is required to provide;
 - (b) the form in which, and the means by which, the information is to be provided;
 - (c) a reasonable period within which the information is to be provided;
 - (d) the provision under which the notice was issued;
 - (e) whether the notice is issued with the approval of the tribunal.
- (2) An information notice may only require information that would not, in the reasonable opinion of an officer of Revenue and Customs, be unduly onerous for the recipient to provide.
- (3) An information notice may not require a person to provide a document if the whole of the document originates more than 6 years before the date of the notice without the agreement of an authorised officer of Revenue and Customs.
- (4) An information notice may be issued to a person outside the United Kingdom.

9 Restriction on disclosure of notices

- (1) An information notice may require the recipient not to disclose the existence of contents of the notice to –
 - (a) the connected person to whom the notice relates,
 - (b) any person who might reasonably be expected to disclose the existence or contents of the notice to the connected person, or
 - (c) any other person.
- (2) A requirement under subsection (1)(c) may not prohibit disclosure for, or in connection with, the purpose of complying with the notice.
- (3) A requirement imposed under subsection (1) has effect until the end of the period of 12 months beginning with the day on which the notice is issued, unless before the end of that period –
 - (a) the requirement is withdrawn in accordance with subsection (4), or
 - (b) the period is extended in accordance with subsection (5).
- (4) An officer of Revenue and Customs may withdraw the requirement by notifying the recipient in writing.

- (5) An officer of Revenue and Customs may by notice to the recipient –
 - (a) extend the period during which a requirement imposed under subsection (1) has effect by a period of 12 months beginning with the day after the last day of the previous period of 12 months, and
 - (b) do so on one or more occasions.
- (6) An officer of Revenue and Customs may not issue a notice under subsection (5) unless –
 - (a) the officer considers that there are reasonable grounds for believing that failure to extend the period might prejudice the investigation of tax avoidance, and
 - (b) where the officer is not an authorised officer of Revenue and Customs, an authorised officer agrees with the officer’s –
 - (i) decision to extend the period, and
 - (ii) assessment under paragraph (a).

10 Excepted information

- (1) An information notice does not require a person to provide information that is not in the possession or power of that person.
- (2) An information notice does not require a person to provide –
 - (a) information that relates to the conduct of a pending tax appeal or appeal against a decision under an anti-avoidance enactment;
 - (b) journalistic material (as defined in section 13 of the Police and Criminal Evidence Act 1984) or information contained in such material;
 - (c) personal records (as defined in section 12 of the Police and Criminal Evidence Act 1984) or information contained in such records, except that a notice may require a person to produce a redacted version of a document that would otherwise be personal records;
 - (d) information in respect of a which a claim to legal professional privilege or, (in Scotland) to confidentiality of communications as between a client and professional legal advisor, could be maintained by the recipient in legal proceedings.
- (3) An information notice does not require a person who has been appointed auditor for the purposes of an enactment to provide information held or created in connection with the performance of the person’s functions under the enactment, other than information that the recipient of the notice has assisted any client in preparing for, or delivering to, HMRC.
- (4) Subsection (3) does not apply in relation to –
 - (a) a notice under section 6, or
 - (b) identifying information (within the meaning given in section 6) required by notice under section 5 in respect of the connected person to whom the notice relates or of a person who has acted on behalf of the connected person.

- (5) The Commissioners may by regulations make provision for the resolution by the tribunal of disputes as to whether any information falls within subsection (2)(d) (privilege).
- (6) Regulations under subsection (5) are to be made by statutory instrument and a statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.

11 Tribunal approval of notices

- (1) An application to the tribunal for approval of a notice, or disapplication of requirements, under this Part may be made without notice.
- (2) An officer of Revenue and Customs (other than an authorised officer) may not seek the approval of, or disapplication of requirements by, the tribunal without the agreement of an authorised officer of Revenue and Customs.
- (3) The tribunal may not approve the issue of a notice under sections 3 to 7 unless it is satisfied that the requirements of the relevant section are met.
- (4) A decision of the tribunal is final (despite sections 11 and 13 of the Tribunal, Courts and Enforcement Act 2007).

Criminal sanctions

12 Offence of failing to comply with a notice

- (1) A recipient of an information notice commits an offence if the recipient –
 - (a) fails to comply with the notice, or
 - (b) in purporting to comply with the notice, carelessly or deliberately provides inaccurate information.
- (2) It is a defence for a person charged with an offence under subsection (1)(a) to show that they had a reasonable excuse.
- (3) In this section, a reference to carelessness is a reference to a failure to take reasonable care.
- (4) This section does not apply in respect of a notice under section 7 (financial institutions).

13 Offence of concealing information

- (1) A recipient of an information notice commits an offence if the recipient conceals, destroys or otherwise disposes of information that is required to be provided under the notice.
- (2) It is a defence for a person charged with an offence under subsection (1) to show that they concealed, destroyed or otherwise disposed of the information only after the information had been provided in accordance with the notice.

- (3) Subsection (2) does not apply where an officer of Revenue and Customs had notified the person that the information must continue to be available (and had not withdrawn that notice).
- (4) A person commits an offence if the person –
 - (a) has been notified under section 4(3) that the information is likely to be the subject of an information notice addressed to that person, and
 - (b) conceals, destroys or otherwise disposes of the information.
- (5) It is a defence for a person charged with an offence under subsection (4) to show that they concealed, destroyed or otherwise disposed of the information only –
 - (a) after the end of the period of 6 months beginning with the day on which they were last notified under section 4(3) in respect of the information, or
 - (b) after an information notice has been issued to the person in respect of the information.
- (6) In this section, a reference to concealing, destroying or otherwise disposing of information includes a reference to arranging for the concealment, destruction or disposal of information.
- (7) This section does not apply in respect of a notice under section 7 (financial institutions).

14 Criminal liability of senior managers

- (1) If an offence under section 12 or 13 is committed by a body corporate or a partnership and –
 - (a) is committed with the consent or connivance of a senior manager, or
 - (b) is attributable to the neglect of a senior manager,the senior manager commits the offence (as well as the body or partnership).
- (2) A “senior manager” means –
 - (a) in relation to a body corporate other than one whose affairs are managed by its members –
 - (i) a director, manager, secretary or other similar officer of the body, or a person purporting to act in such a capacity, or
 - (ii) a shadow director within the meaning given in section 251 of the Companies Act 2006;
 - (b) in relation to a limited liability partnership or other body corporate whose affairs are managed by its members –
 - (i) a member exercising management functions, or purporting to do so, or
 - (ii) in the case of a limited liability partnership, a shadow member;
 - (c) in relation to a partnership, a partner or a person purporting to act in that capacity.
- (3) In this section, a “shadow member” means a person in accordance with whose directions or instructions the members of the limited liability partnership are

accustomed to act, save that a person is not a shadow member by reason only of the fact that the members act on advice given by that person in a professional capacity.

15 Imprisonment or a fine

- (1) A person who commits an offence under sections 12 to 14 is liable—
 - (a) on summary conviction, to—
 - (i) in England and Wales, a fine, or
 - (ii) in Scotland or Northern Ireland, a fine not exceeding the statutory maximum, or
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.

Civil sanctions

16 Penalty for failing to comply with a notice

- (1) A recipient of an information notice is liable to a penalty if the recipient—
 - (a) fails to comply with the notice, and
 - (b) does so without reasonable excuse.
- (2) The penalty under subsection (1) is—
 - (a) in relation to a notice under section 7 (financial institutions), £300;
 - (b) otherwise, £5,000.
- (3) If a failure referred to in subsection (1) continues after the day on which a penalty is imposed in respect of it, the recipient is liable to a further penalty for each day on which the failure continues.
- (4) The penalty under subsection (3) is—
 - (a) in relation to a notice under section 7 (financial institutions), £60;
 - (b) otherwise, £1000.
- (5) Before imposing a penalty under this section, an officer of Revenue and Customs must—
 - (a) notify the recipient of the fact that the officer considers subsection (1) or (3) to apply, and
 - (b) allow the recipient 30 days from the date of notification to make representations to HMRC.
- (6) This section does not apply in relation to a failure to comply with a requirement imposed under section 9 (restriction on disclosure of notices).

17 Penalty for concealing information

- (1) A recipient of an information notice issued with the approval of the tribunal is liable to a penalty if the recipient—
 - (a) is required to provide information under the notice issued, and

- (b) conceals, destroys or otherwise disposes of the information –
 - (i) before the information has been provided in accordance with the notice, or
 - (ii) in circumstances where an officer of Revenue and Customs has notified the person in writing that the information must continue to be available (and has not withdrawn that notification).
- (2) A person is liable to a penalty if the person –
 - (a) has been notified in writing under section 4(3) that –
 - (i) the information is likely to be the subject of an information notice addressed to that person, and
 - (ii) an officer of Revenue and Customs intends to seek tribunal approval of the notice under section 4, and
 - (b) the person conceals, destroys or otherwise disposes of the information.
- (3) Subsection (2) does not apply if the person concealed, destroyed or otherwise disposed of the information only –
 - (a) after the end of the period of 6 months beginning with the day on which they were last notified under section 4(3) in respect of the information, or
 - (b) after an information notice has been issued to the person in respect of the information.
- (4) The penalty under subsection (1) or (2) is –
 - (a) in relation to a notice under section 7 (financial institutions), £300, or
 - (b) otherwise, £20,000.
- (5) In this section, a reference to concealing, destroying or otherwise disposing of information includes a reference to arranging for the concealment, destruction or disposal of information.

18 Penalty for inaccurate information

- (1) A recipient of an information notice is liable to a penalty if the recipient –
 - (a) in purporting to comply with the notice, carelessly or deliberately provides inaccurate information, or
 - (b) after purporting to comply with the notice –
 - (i) discovers that, in doing so, they provided inaccurate information, and
 - (ii) does not take reasonable steps to notify HMRC of the fact.
- (2) The maximum penalty under subsection (1) is –
 - (a) in relation to a notice under section 7 (financial institutions), £3,000 for each inaccuracy, or
 - (b) otherwise, £20,000 for each inaccuracy.
- (3) Before imposing a penalty under this section, an officer of Revenue and Customs must –

- (a) notify the person of the fact that the officer considers subsection (1) to apply, and
 - (b) allow the person 30 days from the date of notification to make representations to HMRC.
- (4) In this section, a reference to carelessness is a reference to a failure to take reasonable care.

19 Penalty for disclosing a notice

- (1) A recipient of an information notice is liable to a penalty if the recipient –
 - (a) fails to comply with requirement imposed under section 9 (restriction on disclosure of notices), and
 - (b) does so without reasonable excuse.
- (2) The penalty under subsection (1) is –
 - (a) in relation to a notice under section 7 (financial institutions), £1,000, or
 - (b) otherwise, £10,000.

20 Penalty based on monies received

- (1) This section applies if –
 - (a) a penalty has been imposed on a person under section 16(1) for failure to comply with a notice,
 - (b) the person, without reasonable excuse, continues to fail to comply with the notice, and
 - (c) an officer of Revenue and Customs has reason to believe that –
 - (i) the person received money or money's worth in connection with the contravening arrangements to which the notice relates, and
 - (ii) as a result of the failure to comply, there is, or is likely to be, significant harm to the public revenue.
- (2) The person is liable to a penalty equal to the amount of money or money's worth received, or likely to have been received, by the person in connection with the contravening arrangements to which the notice relates.
- (3) A penalty under subsection (2) must be approved by the Upper Tribunal (with such approval being treated as assessment).
- (4) An officer of Revenue and Customs must notify the person of a penalty approved under subsection (2).
- (5) An officer of Revenue and Customs must make an application for approval to the Upper Tribunal before the end of the period of 12 months beginning with –
 - (a) in the case of a penalty relating to a notice against which the recipient may appeal under section 26, the latest of –

- (i) the day on which the person became liable to a penalty under section 16(1),
 - (ii) the end of the period during which notice of appeal against that penalty could have been given, and
 - (iii) if notice of such an appeal has been given, the day on which the appeal is determined or withdrawn, or
 - (b) in any other case, the day on which the person became liable to a penalty under section 16(1).
- (6) For the purposes of this section, a reference to contravening arrangements to which a notice relates is a reference to arrangements by reference to which the person to whom the notice relates is considered to be a connected person under section 1(1) (including, where the person is a connected person under section 1(1)(b), arrangements by reference to which the other person is considered to be a connected person.)
- (7) This section does not apply in relation to a notice under section 7 (financial institutions).

21 Increased daily default penalty

- (1) An officer of Revenue and Customs may apply to the tribunal for a determination that an increased penalty should be applicable under section 16(4) in respect of a person's failure to comply with an information notice if—
- (a) a penalty has been imposed under section 16(3) (daily penalties for continuing failure) in respect of the failure,
 - (b) the failure continues after the end of the period of 30 days beginning with the day on which notification of the penalty under section 16(3) was issued (see paragraph 46 to Schedule 36), and
 - (c) the officer has notified the person of their intention to apply to the tribunal under this section.
- (2) If the tribunal decides that an increased penalty should be applicable under section 16(4) in respect of a person's failure, the tribunal must determine—
- (a) the amount of the increased penalty, and
 - (b) the day from which it is to be applicable.
- (3) The increased penalty is available under section 16(4) in respect of the failure—
- (a) from the day determined by the tribunal, and
 - (b) as though the figure in that subsection were replaced with the amount of the increased penalty.
- (4) An increased penalty under this section may not exceed—
- (a) in relation to a notice under section 7 (financial institutions), £1,000, or
 - (b) otherwise, £5,000.
- (5) In determining the amount of the increased penalty, the tribunal must have regard to—

- (a) the likely cost to the person of complying with the notice,
 - (b) any benefits to the person of not complying with the notice, and
 - (c) any benefits to anyone else resulting from the person's non-compliance.
- (6) If the tribunal makes a determination under subsection (2), an officer of Revenue and Customs must notify the person to whom it relates of—
 - (a) the amount of the increased penalty, and
 - (b) the day from which it is to be applicable.

Sanctions: general

22 Extension of time periods

For the purposes of sections 12 to 21 (sanctions), a failure of a person to do anything within a limited period of time is to be disregarded if the person did the thing within such further period of time, if any, as an officer of Revenue and Customs or the tribunal allowed.

23 Reasonable excuse

For the purposes of sections 12(1)(a) (offence of failing to comply), 16 (penalty for failing to comply) and 19 (penalty for disclosing)—

- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control,
- (b) if the person relies on any other person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure,
- (c) if the person had a reasonable excuse for the failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased, and
- (d) reliance on legal advice is to be taken automatically not to constitute a reasonable excuse if either—
 - (i) the advice was not based on a full and accurate description of the facts, or
 - (ii) the conclusions in the advice that the person relied upon were unreasonable.

24 Double jeopardy

A person is not liable to a penalty under this Part in respect of anything in respect of which the person has been convicted of an offence.

25 Assessment and enforcement of penalties: application of Schedule 36

- (1) The following paragraphs of Schedule 36 to FA 2008 apply as set out below.
- (2) Paragraph 46 (assessment of penalty) applies to—

- (a) a penalty under sections 16 (failure to comply) and 17 (concealing information) as it applies to a penalty under paragraphs 39 and 40 of Schedule 36;
 - (b) a penalty under section 18 (inaccurate information) as it applies to a penalty under paragraph 40A of Schedule 36.
- (3) Paragraph 51B(2) and (3) (assessment of a penalty for disclosure) apply to a penalty under section 19 (disclosure of a notice) as they apply to a penalty under paragraph 51B(1).
- (4) Paragraph 49 (enforcement of penalty) applies to a penalty under sections 16 to 19 as it applies to a penalty under paragraph 39, 40 and 40A of Schedule 36 (and, in the case of a penalty under section 19, the reference to notification section 46(1) is to be read as references to notification under section 51B(2)(b)).
- (5) Paragraph 51 (enforcement of a tax-related penalty) applies to a penalty under section 20 (penalties based on monies received) as it applies to a penalty under paragraph 50 of Schedule 36.

Appeals

26 Appeals against notices

- (1) A recipient of a notice under section 3 (connected persons) may appeal against the issue of the notice or any requirement in the notice.
- (2) A recipient of a notice under section 4 (third parties) may appeal against the issue of the notice or any requirement in the notice on the grounds that it would be unduly onerous to comply with the notice or requirement.
- (3) A recipient of a notice under section 6 (identification) may appeal against the issue of the notice or any requirement in the notice on the grounds that it would be unduly onerous to comply with the notice or requirement.
- (4) Subsections (1) to (3) do not apply in relation to a notice that was issued with tribunal approval.
- (5) Paragraph 32 of Schedule 36 to FA 2008 applies to appeals under this section as it applies to appeals under Part 5 of that Schedule (and references to information notices are to be read as references to notices under this Part).

27 Appeals against penalties

- (1) A person may appeal against any of the following decisions of an officer of Revenue and Customs—
 - (a) a decision that a penalty is payable under sections 16 to 19, or
 - (b) a decision as to the amount of a penalty under sections 16 to 19.
- (2) Paragraph 48 of Schedule 36 to the FA 2008 (procedure on appeal against penalty) applies to appeals under this section as it applies to appeals under paragraph 47 of that Schedule (and references to paragraph 47(1)(a) and (b) are to be read as references to subsection (1)(a) and (b)).

Miscellaneous and interpretation

28 Interpretation

(1) In this Part –

“arrangements” includes any agreement, scheme, arrangement or understanding or any kind whether or not legally enforceable involving one or more transactions;

“authorised officer of Revenue and Customs” means an officer of Revenue and Customs who is, or is a member of a class of officers who are, authorised by the Commissioners for the purpose of this Part;

“information” includes a document, and “document” includes any part of a document;

“information notice” means a notice issued under sections 3 to 7;

“investigation of tax avoidance” includes the exercise of a function under an anti-avoidance enactment;

“recipient”, in relation to a notice, means the person to whom the notice is issued;

“tribunal” means the First-tier Tribunal or, where determined by or under the Tribunal Procedure Rules, the Upper Tribunal.

(2) For the purposes of this Part, a reference to providing information include a reference to providing documents.

(3) Paragraphs 7(2) to (4), 8, 15 and 16 of Schedule 36 to FA 2008 (provision relating to documents) apply in relation to documents required under this Part as they apply in relation to documents required under that Schedule.

29 Application of provisions of TMA 1970

The following provisions of TMA 1970 apply for the purposes of this Part as they apply for the purposes of the Taxes Acts –

- (a) section 108 (responsibility of officers);
- (b) section 114 (want of form);
- (c) section 115 (delivery and service of documents).