HMRC - CFM98910 - Powers: Introduction

FA08/SCH36 contains comprehensive information powers, but some of those provisions deal with matters not relevant to checking an interest restriction return. Accordingly, TIOPA10/SCH7A/PT7 contains specific powers which cross-reference certain provisions of the more general powers. These powers are in addition to those in PT6 which are exercisable by the reporting company see CFM98510, or members of a worldwide group, see CFM98657.

Previous page

Next page