HMRC - CTM80635 - Information About Arrangements

FA73/S32

For arrangements entered into before 13 August 2009, the guidance in CTM80200 should be followed if:

a company makes a claim to consortium relief,

and

there is reason to believe that any arrangements within ICTA88/S410(2) to (6) (the precursor to CTA10/S155, described at CTM80605) or ICTA88/Schedule 18/Paragraph 5(3) (the precursor to CTA10/S169(2), described at CTM81085) exist or may have existed at any time material to the claim.

FA73/S32 was repealed with effect from 13 August 2009 as part of the review of information powers. Only the information powers at FA08/Schedule 36 may be used from 13 August 2009.

Where you started your compliance check before 13 August 2009 you must not use a particular power in FA08/Schedule 36 to seek information or documents that you were in a position to seek (see CH21050) from that person before Schedule 36 applied if either:

there was no corresponding power before that date, or

the corresponding power could not have been so used.

So where the information powers in FA73/S32 would have been used (and no other information powers from prior to FA08 applied) you should follow the guidelines in CTM80200 and where appropriate restrict the FA08/Schedule 36 powers accordingly.

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