HMRC - CTM81280 - Information About Arrangements

Where you have reason to believe that any arrangement within CTM81245 or CTM81085 exists, or may have existed at any material time,FA73/S32 (1) gives you power to obtain information about any such arrangement. FA73/S32(1) allows you, at any time after the claim to surrender ACT is made, to serve notice in writing to the company to give you:

a declaration in writing stating whether or not any such arrangements exist or existed at any material time,

and/or

such information as you may reasonably require for the purpose of satisfying yourself whether or not any such arrangements exist or existed at any material time.

You should seek any information regarding possible arrangements in the normal way from the company’s agents. You should resort to the formal procedure only where you have reason to believe that relevant arrangements may exist, or may have existed, at the relevant time, and the company or its agent has not supplied the necessary information.

Where the formal procedure is appropriate, you should serve a formal notice on the claimant company which:

specifies the information required,

and

requires a declaration under FA73/S32 (1)(i) (where you think this is necessary),

and

specifies the time (not less than 30 days) within which the information and/or declaration should be supplied.

You should send to the company’s agent a copy of the letter to the company. You should ensure that the information you seek in the notice is only such information you may reasonably require to determine whether or not there are any relevant arrangements.

The penalty provisions of TMA70/S98 apply to notices under FA73/S32.

Previous page