



**TC01312**

**Appeal number: TC/2010/3792**

*Appeal against notice issued by HMRC under Schedule 36 Finance Act 2008 – whether requests for information valid or complied with – whether information reasonably required – appeal dismissed*

**FIRST-TIER TRIBUNAL**

**TAX**

**WAI YAN CHAN**

**Appellant**

**- and -**

**THE COMMISSIONERS FOR HER MAJESTY'S  
REVENUE AND CUSTOMS**

**Respondents**

**TRIBUNAL: J. Blewitt (Judge)**

**Sitting in public at Belfast on 15 June 2011**

**Mr Feng, Feng & Co, for the Appellant**

**Mr Donnelly, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents**

## DECISION

1. By Notice of Appeal dated 8 November 2010, the Appellant appeals against a Notice issued under Paragraph 1, Schedule 36, Finance Act 2008 (“Schedule 36 notice”).

### *Background*

2. It is helpful to set out the background to this case before dealing with the issue to be decided.

3. A number of “risks” were identified by HMRC following review of the Appellant’s 2008 Self Assessment tax return. In summary, HMRC noted that:

(a) Employee costs increased by 50% from £45,000 to £68,000, but that there was no increase in sales;

(b) The Appellant’s drawings of £11,000 were modest as his Self Assessment tax return accounted for £9,000 thereby leaving the Appellant £2,000 to live on;

(c) Information held by HMRC indicated that the Appellant had at least 9 bank/building society accounts, paying at least £920 interest which was at odds with the £98 interest declared on his Self Assessment tax return;

(d) The Appellant’s wife had at least 12 bank/building society accounts;

(e) In addition to the Appellant’s private residence at Old Forge, Magheralin, the Appellant owns a house at Linen Green, Lisburn;

(f) During the period covered by the 2008 Self Assessment tax return, Mr and Mrs Chan purchased a property at College Heights, Belfast in the sum of £335,000.

4. The accounts to 31 January 2008 had been prepared by the Appellant’s agents at the time, Michael Hunter & Co. Subsequently the Appellant changed agent to Turner, Evans.

5. Mr Boles, an HMRC Inspector opened an enquiry into the Appellant’s 2008 Self Assessment tax return on 27 November 2009. A meeting took place on 21 December 2009 at the Appellant’s business premises. Mr and Mrs Chan were present and represented by their agents at that time, Mr Evans of Turner Evans. HMRC were represented by Mr Boles and Ms Campbell.

6. There was no issue that following the meeting Mr Evans agreed to forward all outstanding information as set out in the note of meeting which was provided to me at the hearing, and which it is unnecessary to repeat in this decision. The note, prepared by HMRC, had been signed by Mr Evans, the Appellant, Mr Boles and Miss Campbell as an accurate record of discussions and agreement at the meeting.

7. Following a review by Mr Boles of the Appellant’s business records, he wrote to Turner, Evans on 19 January 2010 requesting:

- (a) All business and personal bank/building society accounts;
- (b) Details of how sales and drawings figures were determined;
- (c) The cash account; and
- (d) Reconciliation as to how all properties were financed.

5 8. In February 2010 the Appellant engaged his now agent, Feng & Co. Copies of all correspondence were sent to Feng & Co as was the request for information dated 19 January 2010 as set out above.

9. In the absence of the information requested, on 26 April 2010 a formal notice was issued by Mr Boles under Paragraph 1, Schedule 36, Finance Act 2008.

10 10. On 18 May 2010 the Appellant's agent appealed against the Schedule 36 notice and requested an independent review. On behalf of the Appellant, Feng & Co also requested a closure notice.

11. Mrs Warner, an HMRC officer of the Appeals and Review Unit, Worthing, carried out the independent review. By letter dated 22 July 2010 the Appellant was notified of Mrs Warner's conclusions:

15 *"Although I conclude that the information is reasonably required for the purposes of the check, it is my conclusion that the information notice should be cancelled for the following reasons:*

- 20 • *The information notice does not distinguish clearly between statutory records and other documents and information.*
- *The request for Mrs Chan's bank/building society statements/books is incorrect as they are not within your power to obtain.*
- 25 • *The request for details of sales £194,828, details of drawing £11,279 & the cash account do not make it clear to you the exact nature of the document or information required to comply with the request."*

12. Consequently, on 13 August 2010 a new Schedule 36 notice was issued to the Appellant which took account of Mrs Warner's review decision. The notice was appealed by the Appellant's agent on 10 September 2010 and an independent review requested.

30 13. On 5 November 2010, Mr Agg (HMRC officer at the Appeals and Review Unit, York) notified the Appellant of his review decision:

35 *"My conclusion, therefore, is that the last item on the schedule headed "Statutory records and other information that we need to see" should be amended...and the request for documents concerning the boundary dispute should be set aside, but the remainder of the notice should be upheld. I have amended the schedules to the information notice to reflect this and revised schedules are attached."*

14. The Appellant's application for a closure notice was heard by the Tribunal on 19 November 2010. At that time, HMRC were not in a position to deal with the Appellant's appeal, notified by letter dated 8 November 2010 to the Tribunal, against the revised Schedule 36 notice, Judge Devlin noting in his decision dated 25 January 2011:

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"...With the consent of the Appellant and his representatives, the hearing dealt only with the Appellant's application for the issue of a closure notice."

15. The Appellant's agent, Mr Feng produced, shortly before the hearing commenced, photocopies of bank accounts which revealed interest totalling £649, as opposed to the £98 declared on the Self Assessment tax return.

16. The Appellant's application was unsuccessful, Judge Devlin stating:

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"The Tribunal is satisfied that both at the meeting on 21 December 2009, and thereafter, the Appellant and his representative had confirmed to the Respondents upon request that all outstanding information would be forwarded. That this was not done appears at least in part to have been as a result of a change in the identity of the Appellant's representation...The fact that the Appellant has only recently admitted that a mistake had indeed been made in the amount recorded in the 2008 return in respect of...bank interest does not assist the Appellant. Nor does the fact that it was only either at or shortly before the commencement of this hearing on 19 November  
20 that bank statements evidencing this interest amount were finally provided by the Appellant to the Respondents...the Tribunal is entirely satisfied that...there remain issues into which the Respondents reasonably wish to continue to enquire..."

17. By letter dated 28 January 2011 HMRC notified the Appellant's representative that the documents and information contained within the Schedule 36 notice dated 13 August 2010 (revised following review on 5 November 2010) remained outstanding.

#### *Appeal*

18. I was helpfully provided with a bundle from each party containing, in the main, correspondence between the parties which assisted me as to the background of this case. I considered all of the documents provided to me, including the witness statements of Mr Feng on behalf of the Appellant dated 10 June 2011, and Mr Boles on behalf of HMRC dated 1 June 2011, both of whom also made oral submissions.

19. The issue for me to determine in this case is whether the documents required by HMRC as set out in the revised Schedule 36 notice dated 5 November 2010 are reasonably required for the purpose of checking the return under enquiry.

#### 35 *Submissions and Evidence*

20. Mr Boles was cross examined by Mr Feng on behalf of the Appellant as to each of the items requested by HMRC in the revised Schedule 36 notice.

“Statutory records or information that we need to see”

21. The notice required the provision by the Appellant of “*statements/books for all bank building society accounts into which any income from the business, or from which any business expenditure, was paid during the year ended 31 January 2008*”. It was put to Mr Boles that the only bank account used by the Appellant is First Trust Bank account 02699-152 W Y Chan t/a Bauhinia Palace, statements from which were provided to HMRC by letter dated 2 October 2010.

22. Mr Boles accepted that the statements in respect of the First Trust Bank account 02699-152 had been provided but contended that compliance with the notice does not mean that the documents were not reasonably required and that HMRC held information that other bank accounts existed.

23. The notice required the production of “*accounts and other documents that show how the sales figure £194,828 was arrived at for the year ended 31 January 2008*”. I was referred to a letter from Mr Boles to the Appellant dated 24 May 2010 in which it was stated “I acknowledge that details of the sales figure...may not be a statutory record and could have been included under other documents...” Mr Feng submitted that the letter indicated that HMRC were unsure as to whether the items requested were statutory records and that the daily meal tickets making up the figure £194,828 were provided to Mr Boles and therefore the Appellant had complied with the notice.

24. Mr Boles responded by explaining that he had sought advice as to whether the items requested were statutory records and was satisfied that once an accountant had prepared figures for a return, then the records from which they return was prepared form part of a taxpayer’s statutory records. Mr Boles highlighted the fact that his inclusion of these items under the heading “statutory records” had been upheld on review. In support of the Respondent’s case as to whether the items were reasonably required, Mr Boles relied on the fact that the Appellant’s accounts in respect of the figure £194,828 had been prepared by the original agents, Hunter and Co and that it remained unknown whether they had added all of the daily meal tickets together or whether the total reached was inclusive of VAT. Mr Boles did not agree that this request had been complied with.

25. As regards the request for the “*accounts and other documents that show how the drawings figure £11,279 was arrived at for the year ended 31 January 2008*” Mr Feng submitted relied on the same point as set out above, namely HMRC’s letter to the Appellant dated 24 May 2010 which stated: “I acknowledge that details of the drawings figure...may not be a statutory record and could have been included under other documents...”. Mr Feng also put to Mr Boles that HMRC’s Enquiry Manual EM3555 states:

“A trader is not obliged to create a balance sheet and so may not provide balance sheet details in the SA return; therefore you will not always have details of the Capital Account or a figure of drawings on the SAI”

And that as a consequence the request is invalid as the item is not a statutory record. Mr Boles reiterated that he had sought advice as to whether the items requested were statutory records and was satisfied that they had been correctly included under this heading, this view having been upheld on review. Mr Boles accepted that a trader is not obliged to create a balance sheet, but stated that if one had been prepared, it would form part of the statutory records.

26. The notice requested "*the cash account prepared for the purposes of the accounts for the year ended 31 January 2008*". Mr Feng referred to the letter from HMRC dated 24 May 2010 which stated "the cash account might not be a statutory record..." and also the Enquiry Manual EM3555 in support of his contention that the information is not a statutory record and as a consequence the request is invalid and should be cancelled. Mr Boles responded by reiterating the fact that he had sought advice as to whether the items requested were statutory records and was satisfied that they had been correctly included under this heading, this view having been upheld on review. As regards the reference to HMRC's Enquiry Manual, Mr Boles stated that if the item had been prepared, it would form part of the statutory records.

27. The final items requested by the notice under the heading statutory records were "*all documents showing rent paid for employees' accommodation that was included in the accounts under the heading of wages and salaries in the amount £68,522 for the year ended 31 January 2008 – including but not limited to those documents showing any of the following:*

- *The amount of rent paid;*
- *The address of any property rented; and*
- *The name and address of each landlord."*

28. Mr Feng submitted that the Appellant did not provide accommodation for his employees. Mr Feng referred me to a letter from HMRC to Mrs Chan dated 7 January 2009 in which HMRC set out the arrears to be paid by agreement in respect of national minimum wage payments to employees. Mr Feng also exhibited a letter dated 4 February 2009 from HMRC to Mrs Chan in which the enquiry into review of the records for national minimum wages had been closed. A letter from Mr Feng to Mr Agg, the officer who reviewed the schedule 36 notice, dated 2 November 2010 stated:

*"The accounts to 31 January 2008 show employees costs £68,552." These are all employee costs. I enclose an email from Michael Hunter the previous accountant confirming net wages £57,947.63 and PAYE £10,604.52 making a total £68,552.15. Mr Boles asked "is Mr Chan now saying that his employees were not provided with accommodation?" Mr Chan told me that employees were not provided with accommodation in the year ended 31 January 2008"*

29. It was put to Mr Boles that the Appellant did not pay accommodation costs of housing his employees and as a result the request is invalid and should be cancelled. Mr Boles responded by reiterating the reason for the request as set out in Mr Agg's

letter to the Feng & Co, dated 5 November 2010, in which it was stated that the information that rent was paid had initially come from Mr Chan at the meeting with HMRC on 21 December 2009, the notes of which had been signed by the Appellant and his then agent as accurate. Mr Boles accepted that if the new information provided by Mr Chan was correct then that part of the notice was satisfied.

“Other documents or information that we need to see”

30. The schedule 36 notice requested the Appellant to provide “*statements/books for all other bank/building society accounts for which interest was received during the period from 6 April 2008 for Mr W. Y. Chan, including joint accounts.*” It was submitted by Mr Feng that HMRC were conducting an inappropriate and unreasonable fishing expedition and in support of this contention I was referred to a letter from HMRC to Turner Evans dated 27 November 2009 which requested “all bank and/or building society books or statements for personal accounts from which interest was received during 2007/2008” and the schedule 36 notice dated 26 April 2010 which requested “statements/books for all other bank/building society accounts for which interest was received during 2007-2008, for both Mr and Mrs Chan”. Mr Feng produced the review letter of Mrs Warner dated 22 July 2010 and which related to the schedule 36 notice issued on 23 April 2010 which explained that the information was required in order to check the accuracy of interest declared on the self assessment return. The review decision of Mr Agg dated 5 November 2010 was also relied on by Mr Feng, which reiterated the reason given by Mrs Warner for the information sought.

31. In cross examination Mr Boles accepted that bank statements were not requested as a matter of course, but that his request for such information had arisen from his view that the Appellant’s accounts were not based on a robust and effectively operated record keeping system. It was put to Mr Boles that there was no authority for his request for personal accounts contained in a letter to the Appellant’s agents at the time, Turner & Evans, dated 27 November 2009. Mr Boles did not agree and explained that a taxpayer’s return contains personal information, in this case the Appellant’s personal as opposed to business interest, and therefore it was a matter that HMRC were entitled to enquire into. Mr Boles highlighted the fact that at the previous hearing it had been shown that the interest declared by the Appellant had been incorrect which, Mr Boles contended, supported the justification and necessity to request this information.

32. Mr Boles was cross examined as to the inclusion of Mrs Chan’s bank statements in the schedule 36 notice dated 26 April 2010 and stated that this request was no longer included in the schedule 36 notice under appeal.

33. A number of other documents were shown to Mr Boles which purported to address the issue as to bank accounts held by the Appellant. Mr Boles explained that if the documents had been produced to him prior to the hearing, this may have satisfied the corresponding parts of the notice, although he added that the handwritten compliment slip confirming that account number 03088-038 at First Trust Bank was not conclusive.

34. Mr Feng produced within his bundle at the hearing photocopied extracts from a number of bank accounts purporting to show that the Appellant's accounts were either closed or had accrued no interest. Mr Feng put to Mr Boles that the redacted documents provided showed that information held by HMRC showing interest of £310 from the Ulster Bank was incorrect and that Mr Boles was either attempting to mislead the Tribunal or give false information. Mr Boles responded by stating that he had not been provided with the documents prior to the hearing and that whilst the documents may go some way to satisfying the schedule 36 notice, he remained of the view that his request to see these documents in their original and unedited form was reasonable, particularly given the difficulty in reading the edited and handwritten copy produced at the hearing. It was submitted by Mr Feng that Mr Boles had admitted he was mistaken in respect of the £310 interest figure and therefore his oral evidence should be disregarded as false. Mr Boles disagreed that he had sought irrelevant information or that he had mislead the Tribunal or given false information.

35. The final item required under this heading relates to HMRC's concern "*about the ability to fund existing mortgages on 20 Old Forge...and 18 Linen Green...as well as the purchase of College Heights, Belfast*" and required "*all documents that show details of the purchase of College Heights – including but not limited to those documents showing for the period 1 February 2007 to 5 April 2008 the:*

- *Purchase price*
- *Deposit paid*
- *Mortgage arrangements*
- *Amounts of legal fees and disbursements paid and*
- *Cost of furnishings bought*"

36. Mr Feng submitted that this request is invalid as it covers 4 chargeable periods and the joint main residence is a non business asset. Mr Boles explained that the concerns arose from the information provided by the Appellant at the meeting with HMRC on 21 December 2009 and that the agents acting on behalf of the Appellant at the time, Tuner Evans, had agreed to provide full details of the "property transactions, purchase costs, deposits, mortgages etc." Mr Boles stated that the accounting period to which the enquiry relates is the year ended 31 January 2008 and that consequently 1 February 2007 is taken as a starting point for items requested. Mr Boles reiterated the contents of his letter to the Appellant dated 23 September 2010 which explained that "the 2008 tax return includes the annual accounts covering the period 1 February 2007 to 31 January 2008 and personal income for the period 6 April 2007 to 5 April 2008." Mr Boles stated that as the request for information specifically relates to the property at College Heights which was purchased in March 2007, it falls within the relevant period. Mr Boles also agreed with the view taken by Mr Agg in his review decision dated 5 November 2010, that Condition B of Schedule 36 Finance Act 2008, which allows for information relating to a year other than 2007/2008 to be requested if an officer of HMRC has reason to suspect that:



(6) (a) *an amount that ought to have been assessed to relevant tax for the chargeable period may not have been assessed,*

(b) *an assessment to relevant tax for the chargeable period may be or have become insufficient, or*

5 (c) *relief from relevant tax given for the chargeable period may be or have become excessive.*

Was satisfied.

10 37. A redacted copy of an Ulster Bank statement belonging to Miss Celine S Chan was shown to Mr Boles and Mr Feng queried the reason why this information had been requested. Mr Boles reiterated that this information did not form part of the schedule 36 notice under appeal but that reason had been that where bank interest of a child exceeds £100 it forms part of the parent's liability, although he did not have the relevant legislation to hand.

15 38. Mr Feng questioned HMRC's view that any risk could be identified in respect of the Appellant's business records. Mr Boles explained that at the meeting on 21 December 2009 the Appellant had stated that although the business had 2 tills, they did not use till rolls. Instead Mrs Chan added up the meal tickets at the end of each night and recorded the takings manually. Mr Boles explained that he was concerned that a mistake could have been made in this process and that had the takings been recorded on the tills he would have been satisfied. Mr Boles stated that he had reviewed the takings book, meal tickets and bank statements relating to the business account and there were 2 occasions, on 12 April 2007 and 2 July 2007, where the Visa/cheque entries exceeded the figure recorded, showing that the records were incorrect. In addition, Mr Boles explained, the Visa statements supplied by First Trust Bank, when compared with the takings record, showed 19 occasions on which the Visa payment did not match the takings record. Mr Boles had concluded that without inspecting the Appellant's records and documents requested within the schedule 36 notice, he could not be satisfied that the records were robust or reliable.

#### *Decision*

30 39. Paragraph 29 of Schedule 36, Finance Act 2008 provides a taxpayer with a right of appeal against a notice, however this does not extend to statutory records as defined by paragraph 62.

40. The items requested under the heading "statutory records or information that we need to see" were:

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- *statements/books for all bank building society accounts into which any income from the business, or from which any business expenditure, was paid during the year ended 31 January 2008*
  - *accounts and other documents that show how the sales figure £194,828 was arrived at for the year ended 31 January 2008*

- *accounts and other documents that show how the drawings figure £11,279 was arrived at for the year ended 31 January 2008*
  - *the cash account prepared for the purposes of the accounts for the year ended 31 January 2008*
- 5
- *all documents showing rent paid for employees' accommodation that was included in the accounts under the heading of wages and salaries in the amount £68,522 for the year ended 31 January 2008 – including but not limited to those documents showing any of the following:*
- *The amount of rent paid;*
- 10
- *The address of any property rented; and*
  - *The name and address of each landlord.”*

41. I was satisfied that the information requested by the notice under the heading “statutory records or information that we need to see” formed part of the Appellant’s statutory records and consequently there is no right of appeal in respect of the items specified. Each of the items requested relate to the year ended 31 January 2008, the accounts for which form the basis of the tax return under enquiry. Even if this was not the case, I found that the documents requested were reasonable required.

42. As regards the request for “*accounts and other documents that show how the sales figure £194,828 was arrived at...*”, while I accepted that the Appellant had provided the daily meal tickets to HMRC, I agreed with the submission of Mr Boles that there remained information unknown to HMRC as to how the Appellant’s agents at the time, Hunter and Co, had arrived at this figure by using the meal tickets, particularly as I noted from the correspondence that the tickets were unnumbered which I found gave rise to reasonable concerns as to potential errors and difficulty on the part of HMRC in making checks. I found that this information was reasonable required.

43. I considered Mr Feng’s submission in respect of a number of items included on the schedule, that Mr Boles had stated in a letter dated 24 May 2010 that the documents “may not be” statutory records. I did not find that this was determinative of the issue as to whether the documents were reasonably required. Moreover, the letter to which I was referred pre-dated the revised schedule 36 notice under appeal and related to the notice issued in April 2010. On review, Mr Agg concluded that the items sought were statutory records and I agree with this conclusion; a trader may not be obliged to create a balance sheet, but if one had been created then it clearly forms part of the statutory records. There was no evidence given by the Appellant that such documents did not exist and consequently I found that the information was reasonably required.

44. It may be that the Appellant has complied with the notice as far as he is able in respect of some of the items requested, however in my view that does not mean that

the documents were not reasonable required or that the items should be removed from the notice, but rather that elements of the notice have been satisfied. By way of example, it was submitted on behalf of the Appellant that no accommodation was provided for employees; this information contradicts that given by the Appellant at the meeting with HMRC on 21 December 2009 and consequently I found that Mr Boles' request for the information relating to this issue was reasonably required. There was no evidence in support of Mr Feng's assertion that no accommodation was provided, but if such was the case then that part of the notice would be satisfied.

45. Under the heading "other documents or information that we need to see", HMRC requested:

- *statements/books for all other bank/building society accounts for which interest was received during the period from 6 April 2008 for Mr W. Y. Chan, including joint accounts and*
- *all documents that show details of the purchase of College Heights – including but not limited to those documents showing for the period 1 February 2007 to 5 April 2008 the:*
  - *Purchase price*
  - *Deposit paid*
  - *Mortgage arrangements*
  - *Amounts of legal fees and disbursements paid and*
  - *Cost of furnishings bought*

46. I accepted Mr Boles' submission that the return into which HMRC had enquired contained personal information of the Appellant and that it had been shown, and indeed accepted by the Appellant, at the hearing for the application of a closure notice on 19 November 2010 that the interest figure of £98 declared on the Appellant's return was incorrect. For those reasons I found that the request for statements relating to interest was reasonably required.

47. I did not accept Mr Feng's submission that Mr Boles was conducting a "fishing expedition" and I found that the information was necessary in order for HMRC to check/verify the accuracy of information contained on the Appellant's return. Whilst I took into account the background of this case and the fact that requests had been made for personal accounts and those of Mrs Chan as far back as 27 November 2009, I concluded that the sole issue for me to determine related to whether the documents requested in the schedule 36 notice of 5 November 2010 were reasonably required and not whether the information had been reasonably required in November 2009. I found the fact that the previous schedule 36 notices had been reviewed, revised and re-issued by HMRC to be an indication that HMRC were willing to regulate the requests made by officers and I did not consider the requests, for example in respect

of Mrs Chan, which no longer formed part of the notice under appeal before me and upon which no findings are necessary.

48. I carefully considered the redacted copies of bank statements produced at the hearing. It may transpire that the production of these documents goes some way to  
5 satisfying the schedule 36 notice, however it must be noted that the documents were not produced until the hearing and consequently HMRC had not, at the time of hearing this appeal, had time to consider them. I was concerned by the edited form in which the documents were produced and I found that the documents remain reasonably required and that the production of the documents at the hearing does not  
10 invalidate the request.

49. I did not accept that Mr Boles was attempting in any way to mislead the Tribunal or provide false information. Mr Boles had endeavoured to seek the information necessary to conduct a thorough and accurate review of the Appellant's accounts. As a result of the lack of cooperation from the Appellant, Mr Boles had been compelled  
15 to rely on information available to HMRC which had not been provided by the Appellant. Even if the documents provided by Mr Feng at the hearing subsequently show that £310 interest was not received by the Appellant into his Ulster Bank account, the documents produced show that the Appellant has or had other accounts and it remains the case that HMRC had not previously seen the documents produced  
20 and which had been redacted. I found that until HMRC have had the opportunity to consider whether the documents satisfy the notice, they remain reasonably required.

50. The information concerning the funding of College Heights covers the period 1 February 2007 to 5 April 2008. A letter from Mr Boles to the Appellant dated 23 September 2010 states:

25 *"I understand that College Heights was purchased in March 2007."*

I accepted Mr Boles' oral evidence that the 2008 tax return includes the annual accounts covering 1 February 2007 to 31 January 2008 and personal income for the period 6 April 2007 to 5 April 2008 and consequently the request for information falls within the periods applicable. I found that HMRC's concerns were valid and that the  
30 information was reasonably required.

51. I noted that the schedule 36 notice issued on 13 August 2010 had included a request for "all documents that show details of mortgage repayments on 20 Old Forge and 18 Linen Green during the period from 1 February 2007 to 5 April 2008" which is not included within the revised notice issued on 5 November 2010. For the sake of  
35 completeness, as regards the information which had been sought and which related to years outside of the enquiry period, I did not accept Mr Feng's submissions that the requests were invalid. Condition B of Paragraph 21, Schedule 36, Finance Act 2008 allows for information to be requested in respect of any year for which the condition is satisfied. I found that the condition was satisfied and that the information was  
40 reasonably required.

52. The appeal is dismissed.

53. This document contains full findings of fact and reasons for the decision. There is no right of appeal.

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**TRIBUNAL JUDGE**  
**RELEASE DATE: 11 July 2011**

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