



Taxes Management Act 1970

1970 CHAPTER 9

PART III **U.K.**

OTHER RETURNS AND INFORMATION

Production of accounts, books and other information

^{F1}19A Power to call for documents for purposes of certain enquiries. **U.K.**

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Textual Amendments

F1 S. 19A omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 66](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 3)

^{F2}20 Power to call for documents of taxpayer and others. **U.K.**

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Textual Amendments

F2 S. 20 omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 67](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2 (with art. 4)

^{F3}20A Power to call for papers of tax accountant. **U.K.**

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Changes to legislation: Taxes Management Act 1970, Cross Heading: Production of accounts, books and other information is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F3** S. 20A omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, [Sch. 38 para. 45\(a\)](#) (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

^{F4}**20B Restrictions on powers under section 20A. U.K.**

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Textual Amendments

- F4** S. 20B omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 223, [Sch. 38 para. 45\(b\)](#) (with [Sch. 38 para. 43](#)); [S.I. 2013/279](#), art. 2 (with art. 3)

^{F5}**20BA Orders for the delivery of documents. U.K.**

- (1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—
 - (a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and
 - (b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.
- (2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—
 - (a) ten working days after the day on which notice of the order is served on him, or
 - (b) such shorter or longer period as may be specified in the order.

For this purpose a “working day” means any day other than a Saturday, Sunday or public holiday.
- (3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—
 - (a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and
 - (b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).
- (4) Schedule 1AA to this Act contains provisions supplementing this section.]

Textual Amendments

- F5** S. 20BA inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), s. 149(1)

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Modifications etc. (not altering text)

- C1 S. 20BA applied (1.8.2002 for specified purposes) by Tax Credits Act 2002 (c. 21), ss. 36(1), 61; S.I. 2002/1727, art. 2
- C2 Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), 28(1)
- C3 Ss. 20BA, 20BB applied by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), reg. 33(1) (as substituted (6.4.2013) by S.I. 2013/607, regs. 1(1), 9)
- C4 S. 20BA applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, 4
- C5 Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), 43(1)

[^{F6}20BB Falsification etc. of documents. U.K.]

- (1) Subject to [^{F7}subsections (2) and (3)] below, a person shall be guilty of an offence if he intentionally falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of, a document which—
 - (a) he has been required by ^{F8}... [^{F9}an order under section 20BA above], ^{F10}...
 - ^{F11}(b)
to deliver, or to deliver or make available for inspection.
- (2) A person does not commit an offence under subsection (1) above if he acts—
 - (a) with the written permission of [^{F12}the tribunal]^{F13}... or an officer of the Board, [^{F14}or]
 - (b) after the document has been delivered ^{F15}... , ^{F16}...
 - ^{F17}(c)
- (3) A person does not commit an offence under subsection (1)(a) above if he acts after the end of the period of two years beginning with the date on which [^{F18}the order is made, unless before the end of that period an officer of Revenue and Customs has notified the person in writing that the order has not been complied with to the officer's satisfaction].
- ^{F19}(4)
- (5) A person guilty of an offence under subsection (1) above shall be liable—
 - (a) on summary conviction, to a fine not exceeding the statutory maximum;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or both.]

Textual Amendments

- F6 S. 20BB inserted by Finance Act 1989 s. 145(1)(2) in relation to any falsification, concealment, destruction or disposal of a document occurring on or after 27 July 1989.
- F7 Words in s. 20BB(1) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, Sch. 38 para. 46(2)(a) (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F8 Words in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, Sch. 38 para. 46(2)(b) (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F9 Words in s. 20BB(1)(a) inserted (28.7.2000) by Finance Act 2000 (c. 17), s. 149(3)(a)
- F10 Word in s. 20BB(1)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, Sch. 38 para. 46(2)(c) (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

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- F11** S. 20BB(1)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(2)(d)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F12** Words in s. 20BB(2)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 11**
- F13** Words in s. 20BB(2)(a) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(a)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F14** Word in s. 20BB(2)(a) inserted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(b)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F15** Words in s. 20BB(2)(b) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 69(3)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2 (with art. 4)
- F16** Word in s. 20BB(2)(b) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(c)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F17** S. 20BB(2)(c) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(3)(d)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F18** Words in s. 20BB(3) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(4)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)
- F19** S. 20BB(4) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 46(5)** (with Sch. 38 para. 43); S.I. 2013/279, art. 2 (with art. 3)

Modifications etc. (not altering text)

- C2** Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), regs. 1(1), **28(1)**
- C3** Ss. 20BA, 20BB applied by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **reg. 33(1)** (as substituted (6.4.2013) by S.I. 2013/607, regs. 1(1), **9**)
- C5** Ss. 20BA, 20BB applied (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Masters Degree Loans) Regulations 2016 (S.I. 2016/606), regs. 1(1), **43(1)**
- C6** S. 20BB applied (with modifications) (31.7.1997) by Finance (No. 2) Act 1997 (c. 58), Sch. 2 para. **13(1)(2)**
- C7** S. 20BB applied (N.I.) (1.4.2000) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121), regs. 1, **44(3)**
- C8** S. 20BB applied (1.8.2002 for specified purposes) by Tax Credits Act 2002 (c. 21), **ss. 36(1)**, 61; S.I. 2002/1727, art. 2
- C9** Ss. 20B, 20BB applied (with modifications) (6.4.2003) by Tax Credits Act 2002 (c. 21), **s. 25(3)(4)**, 61; S.I. 2002/1727, art. 2
- C10** S. 20BB applied (with modifications) by Social Security Administration Act 1992 (c. 5), **s. 110ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 7, 13**; S.I. 2004/1943, art. 4(a))
- C11** S. 20BB applied (with modifications) by Social Security Administration (Northern Ireland) Act 1992 (c. 8), **s. 104ZA** (as substituted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), **ss. 8, 13**; S.I. 2004/1943, art. 4(b))
- C12** S. 20BB applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, **4**

^{F20}**20C Entry with warrant to obtain documents. U.K.**

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Textual Amendments

- F20** Ss. 20C, 20CC repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

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F20 20CC Procedure where documents etc. are removed. U.K.

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Textual Amendments

F20 Ss. 20C, 20CC repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(5), Sch. 22 para. 4(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

[F21 20D Interpretation of ss.20 to 20C. U.K.]

- (1) For the purposes of [F22 section 20BA] above, “the appropriate judicial authority” is—
- (a) in England and Wales, a Circuit judge [F23 or a District Judge (Magistrates' Courts)];
 - (b) in Scotland, a sheriff; and
 - (c) in Northern Ireland, a county court judge.

F24(2)

F25(3)]

Textual Amendments

- F21** Ss 20, 20A, 20B, 20C, 20D substituted for s. 20 by Finance Act 1976 (c. 40), s. 57, **Sch. 6**.
F22 Words in s. 20D(1) substituted (1.4.2013) by Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 47(a)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
F23 Words in s. 20D(1)(a) inserted (1.4.2005) by Courts Act 2003 (c. 39), s. 110(1), **Sch. 4 para. 2(a)**; S.I. 2005/910, art. 3(u)
F24 S. 20D(2) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), s. 223, **Sch. 38 para. 47(b)** (with **Sch. 38 para. 43**); S.I. 2013/279, art. 2 (with art. 3)
F25 S. 20D(3) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 70(3)** (with **Sch. 36 para. 38**); S.I. 2009/404, art. 2 (with art. 4)

Modifications etc. (not altering text)

C13 S. 20D applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), regs. 1, 4

F26 21 Stock jobbers' transactions. U.K.

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Textual Amendments

F26 S. 21 omitted (1.4.2012) by virtue of Finance Act 2011 (c. 11), **Sch. 23 paras. 51(2)(k), 65(1)(a)** (with **Sch. 23 paras. 50, 65(1)(b)(2)**)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)