
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 204

The Rate Relief (General) Regulations (Northern Ireland) 2007

PART 16

Enforcement

Provision of information

- 46.**—(1) An authorised officer who has reasonable grounds for suspecting that a person—
- (a) is a person falling within paragraph (2); and
 - (b) has or may have possession of or access to any information about any matter that is relevant for any one or more of the purposes mentioned in regulation 45(2),

may, by written notice, require that person to provide all such information described in the notice as is information of which he has possession, or to which he has access, and which it is reasonable for the authorised officer to require for a purpose so mentioned.

- (2) The persons who fall within this paragraph are—
- (a) any person who is or has been an employer or employee within the meaning of any provision made by or under the Act;
 - (b) any person who is or has been a self-employed earner within the meaning of any such provision;
 - (c) any person who by virtue of any provision made by or under the Act falls, or has fallen, to be treated for the purposes of any such provision as a person within sub-paragraph (a) or (b);
 - (d) any person who is carrying on, or has carried on, any business involving the supply of goods for sale to the ultimate consumers by individuals not carrying on retail businesses from retail premises;
 - (e) any person who is carrying on, or has carried on, any business involving the supply of goods or services by the use of work done or services performed by persons other than employees of his;
 - (f) any person who is carrying on, or has carried on, an agency or other business for the introduction or supply, to persons requiring them, of persons available to do work or to perform services;
 - (g) any district council acting in its capacity as an authority responsible for the granting of any licence;
 - (h) any person who is or has been a trustee or manager of a personal or occupational pension scheme as defined in the Administration Act; and
 - (i) the servants and agents of any such person as is specified in any of sub-paragraphs (a) to (h).

(3) The obligation of a person to provide information in accordance with a notice under this regulation shall be discharged only by the provision of that information, at such reasonable time and in such form as may be specified in the notice, to the authorised officer who—

- (a) is identified by or in accordance with the terms of the notice; or
- (b) has been identified, since the giving of the notice, by a further written notice given by the authorised officer who imposed the original requirement or another authorised officer.

(4) The power of an authorised officer under this regulation to require the provision of information shall include a power to require the production and delivery up and (if necessary) creation of, or of copies of or extracts from any such documents containing the information as may be specified or described in the notice imposing the requirement.

(5) A person shall not be required under this regulation to provide—

- (a) any information that tends to incriminate either himself or, in the case of a person who is married or is a civil partner, his spouse or civil partner; or
- (b) any information in respect of which a claim to legal professional privilege would be successful in any proceedings;

and for the purposes of this paragraph it is immaterial whether the information is in documentary form or not.