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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Saving Gateway Accounts Regulations 2009**

**PART 3**

**Requirements relating to administration of accounts**

**Inspection of records by officer of Revenue and Customs**

**25.** The Commissioners may by notice require any relevant person, within such time (not being less than 14 days) as may be provided in the notice, to make available for inspection at a place within the United Kingdom by an officer of Revenue and Customs authorised for that purpose all documents (including books and other records) in his possession or under his control relating to Saving Gateway accounts.