
Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 7

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Furnishing of information and production of documents

- 8 (1) The Commissioners may by regulations make provision for requiring taxable persons to notify to the Commissioners such particulars of changes in circumstances relating to those persons or any business carried on by them as appear to the Commissioners required for the purpose of keeping the register kept under this Act up to date.
- [^{F1}(2) Every person who is concerned (in whatever capacity) in the supply of goods or services in the course or furtherance of a business or to whom such a supply is made and every person who is concerned (in whatever capacity) in the importation of goods in the course or furtherance of a business shall-
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or services or to the supply or importation as the Commissioners may reasonably specify; and
 - (b) upon demand made by an authorised person, produce or cause to be produced for inspection by that person,-
 - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the authorised person may reasonably require, and
 - (ii) at such time as the authorised person may reasonably require, any documents relating to the goods or services or to the supply or importation.
- (3) Where, by virtue of sub-paragraph (2) above, an authorised person has power to require the production of any documents from any such person as is referred to in that sub-paragraph, he shall have the like power to require production of the documents concerned from any other person who appears to the authorised person to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.]
- (4) For the purposes of this paragraph, the documents relating to the supply of [^{F2}goods or services or the importation of goods], in the course or furtherance of any business shall be taken to include any profit and loss account and balance sheet relating to that business.
- [^{F3}(4A) An authorised person may take copies of, or make extracts from, any document produced under sub-paragraph (2) or sub-paragraph (3) above.
- (4B) If it appears to him to be necessary to do so, an authorised person may, at a reasonable time and for a reasonable period, remove any document produced under sub-paragraph (2) or sub-paragraph (3) above and shall, on request, provide a

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receipt for any document so removed; and where a lien is claimed on a document produced under sub-paragraph (3) above, the removal of the document under this sub-paragraph shall not be regarded as breaking the lien.

- (4C) Where a document removed by an authorised person under sub-paragraph (4B) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.]
- (5) Where any documents removed under the powers conferred by this paragraph are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

Textual Amendments

- F1** Sch. 7 para. 8(2)(3) substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(1)**
- F2** Words substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(2)**
- F3** Sch. 7 para. 8(4A)-(4C) inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(3)**

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