

SCHEDULES

SCHEDULE 18

COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

PART IV

ENQUIRY INTO COMPANY TAX RETURN

Notice to produce documents, etc. for purposes of enquiry

- 27 (1) If the Inland Revenue give a notice of enquiry to a company, they may by notice require the company—
- (a) to produce to them such documents in the company's possession or power, and
 - (b) to provide them with such information, in such form, as they may reasonably require for the purposes of the enquiry.
- (2) A notice under this paragraph (which may be given at the same time as the notice of enquiry) must specify the time (which must not be less than 30 days) within which the company is to comply with it.
- (3) In complying with a notice under this paragraph copies of documents may be produced instead of originals, but—
- (a) the copies must be photographic or other facsimiles, and
 - (b) the Inland Revenue may by notice require the original to be produced for inspection.

A notice under paragraph (b) must specify the time (which must not be less than 30 days) within which the company is to comply with it.

- (4) The Inland Revenue may take copies of, or make extracts from, any document produced to them under this paragraph.
- (5) A notice under this paragraph does not oblige the company to produce documents or provide information relating to the conduct of any pending appeal by the company.