



# Tax Credits Act 1999

## 1999 CHAPTER 10

### *Administration and enforcement*

#### **8 Powers to obtain information**

- (1) Section 20 of the Taxes Management Act 1970 (power to call for documents etc.), and section 20B of that Act (restrictions on powers) so far as relating to section 20, shall apply in relation to an employer's compliance with regulations under section 6 above as they apply in relation to a person's tax liability or its amount.
- (2) Those sections as they so apply shall have effect as if—
  - (a) any reference to the taxpayer, a taxpayer or a class of taxpayers were a reference to the employer, an employer or a class of employers;
  - (b) any reference to any provision of the Taxes Acts were a reference to regulations under section 6 above;
  - (c) any reference to the proper assessment or collection of tax were a reference to the proper award and payment of tax credit;
  - (d) the reference in section 20(8) to the taxpayer with whose liability the inspector or the Board is concerned were a reference to the employer with whose compliance with regulations under section 6 above the inspector or the Board is concerned;
  - (e) the reference in section 20B(2) to an appeal relating to tax were a reference to an appeal relating to compliance with regulations under section 6 above; and
  - (f) the reference in section 20B(6) to reasonable ground for believing that tax has, or may have been, lost to the Crown owing to the fraud of the taxpayer were a reference to reasonable ground for believing that tax credit has, or may have been, incorrectly paid owing to the fraud of the employer.