



Finance Act 2000

2000 CHAPTER 17

PART VI

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Compliance

149 Orders for the delivery of documents.

(1) After section 20B of the ^{M1}Taxes Management Act 1970 insert—

“20BA Orders for the delivery of documents.

- (1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—
- (a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and
 - (b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.
- (2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—
- (a) ten working days after the day on which notice of the order is served on him, or
 - (b) such shorter or longer period as may be specified in the order.

For this purpose a “working day” means any day other than a Saturday, Sunday or public holiday.

Status: Point in time view as at 28/07/2000. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Section 149. (See end of Document for details)

- (3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—
- (a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and
 - (b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).
- (4) Schedule 1AA to this Act contains provisions supplementing this section.”.
- (2) After Schedule 1 to the ^{M2}Taxes Management Act 1970, insert the Schedule 1AA set out in Schedule 39 to this Act.
- (3) In section 20BB of that Act (falsification etc. of documents)—
- (a) in subsection (1)(a), after “above” insert “ or an order under section 20BA above ”;
 - (b) in subsection (3), after “notice is given” insert “ or the order is made ”; and
 - (c) after “notice”, in the second place where it occurs in that subsection, insert “ or order ”.
- (4) In section 20D(1) of that Act (meaning of “appropriate judicial authority”), after “20A” insert “ , 20BA ”.

Marginal Citations

M1 1970 c. 9.

M2 1970 c. 9.

Status:

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Changes to legislation:

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