

SCHEDULES

SCHEDULE 13

STAMP DUTY LAND TAX: INFORMATION POWERS

PART 2

POWER OF AUTHORISED OFFICER TO CALL FOR DOCUMENTS FROM THIRD PARTY

Power to give notice relating to unnamed taxpayer or taxpayers

- 11 (1) If, on an application made by an officer of the Board and authorised by an order of the Board, a Special Commissioner gives his consent, the officer may give such a notice as is mentioned in paragraph 6 without naming the taxpayer to whom the notice relates.
- (2) Consent shall not be given unless the Commissioner is satisfied—
- (a) that the notice relates—
 - (i) to a taxpayer whose identity is not known to the officer, or
 - (ii) to a class of taxpayers whose individual identities are not so known,
 - (b) that there are reasonable grounds for believing that the taxpayer, or any of the class of taxpayers, to whom the notice relates may have failed or may fail to comply with any provision of this Part of this Act,
 - (c) that any such failure is likely to have led or to lead to serious prejudice to the proper assessment or collection of tax, and
 - (d) that the information that is likely to be contained in the documents to which the notice relates is not readily available from another source.
- (3) Before a person is given a notice under this paragraph he must be given a reasonable opportunity to deliver or make available the documents in question.
- No application for consent under sub-paragraph (1) shall be made unless he has been given that opportunity.
- (4) A person to whom there is given a notice under this paragraph may, by notice in writing given to the officer within 30 days after the date of the notice, object to it on the ground that it would be onerous for him to comply with it.
- (5) If the matter is not resolved by agreement it shall be referred to the Special Commissioners who may confirm, vary or cancel the notice.