

## SCHEDULES

### SCHEDULE 13

#### STAMP DUTY LAND TAX: INFORMATION POWERS

##### PART 1

#### POWER OF AUTHORISED OFFICER TO CALL FOR DOCUMENTS OR INFORMATION FROM TAXPAYER

##### *Summary of reasons to be given*

- 4 (1) An officer who gives a notice under paragraph 1 must also give to the person to whom the notice applies a written summary of his reasons for applying for consent to the notice.
- (2) This does not require the disclosure of any information—
  - (a) that would, or might, identify any person who has provided the officer with any information which he took into account in deciding whether to apply for consent, or
  - (b) that the General or Special Commissioner giving consent under paragraph 2 directs need not be disclosed.
- (3) A Commissioner shall not give any such direction unless he is satisfied that the officer has reasonable grounds for believing that disclosure of the information in question would prejudice the assessment or collection of tax.