

Status: Point in time view as at 07/12/2007.

Changes to legislation: Finance Act 2003, Part 3 is up to date with all changes known to be in force on or before 31 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 13 **U.K.**

STAMP DUTY LAND TAX: INFORMATION POWERS

PART 3 **U.K.**

POWER TO CALL FOR PAPERS OF TAX ACCOUNTANT

Power to call for papers of tax accountant

- 14 (1) Where a person who has stood in relation to others as a tax accountant—
- (a) is convicted of an offence in relation to tax by or before a court in the United Kingdom, or
 - (b) has a penalty imposed on him under section 96 (assisting in preparation of incorrect return etc),
- an authorised officer of the Board may by notice in writing require that person to deliver to him such documents as are in his possession or power and (in the officer's reasonable opinion) contain information relevant to any tax liability to which any client of his is or has been, or may be or have been, subject, or to the amount of any such liability.
- (2) An “authorised officer of the Board” means an officer of the Board authorised for the purposes of this Part of this Schedule.
- (3) Before a person is given a notice under this paragraph he must be given a reasonable opportunity to deliver the documents in question.
- No application for consent under paragraph 16 shall be made unless he has been given that opportunity.

When notice may be given

- 15 (1) No notice under paragraph 14 may be given for so long as an appeal is pending against the conviction or penalty.
- (2) For the purposes of sub-paragraph (1)—
- (a) an appeal is treated as pending (where one is competent but has not been brought) until the expiration of the time for bringing it or, in the case of a conviction in Scotland, until the expiration of 28 days from the date of conviction; and
 - (b) references to an appeal include a further appeal, but in relation to the imposition of a penalty do not include an appeal against the amount of the penalty.
- (3) No notice may be given under paragraph 14 by reference to a person's conviction or the imposition on him of a penalty after the end of the period of twelve months

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beginning with the date on which the power to give such a notice was first exercisable in his case by virtue of that conviction or penalty.

Requirement of consent of appropriate judicial authority

- 16 (1) The consent of the appropriate judicial authority is required for the giving of a notice under paragraph 14.
- (2) Consent shall not be given unless that authority is satisfied that in all the circumstances the officer is justified in proceeding under that paragraph.
- (3) The appropriate judicial authority is—
- (a) in England and Wales, a circuit judge;
 - (b) in Scotland, a sheriff;
 - (c) in Northern Ireland, a county court judge.

Contents of notice

- 17 (1) A notice under paragraph 14 must—
- (a) specify or describe the documents to which it relates, and
 - (b) require the documents to be delivered within such time as may be specified in the notice.
- (2) The period specified for complying with the notice must not be less than 30 days after the date of the notice.

Power to take copies of documents etc

- 18 The officer to whom documents are delivered in pursuance of a notice under paragraph 14 may take copies of them or of extracts from them.

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