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*Status: Point in time view as at 01/04/2012.*

*Changes to legislation: Finance Act 2011, Cross Heading: Power to retain documents is up to date with all changes known to be in force on or before 25 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)*

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## SCHEDULES

### SCHEDULE 23

#### DATA-GATHERING POWERS

##### PART 1

##### POWER TO OBTAIN DATA

###### *Power to retain documents*

- 7 (1) If an officer of Revenue and Customs thinks it reasonable to do so, HMRC may retain documents provided pursuant to a data-holder notice for a reasonable period.
- (2) While a document is being retained, the data-holder may, if the document is reasonably required for any purpose, request a copy of it.
- (3) The retention of a document under this paragraph is not to be regarded as breaking any lien claimed on the document.
- (4) If a document retained under this paragraph is lost or damaged, the Commissioners are liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.

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