



Finance Act 2014

2014 CHAPTER 26

PART 5

PROMOTERS OF TAX AVOIDANCE SCHEMES

Obtaining information and documents: supplementary

268 Production of documents: compliance

- (1) Where the effect of a notice under section 255, 257 or 262 is to require a person to produce a document, the person may comply with the requirement by producing a copy of the document, subject to any conditions or exceptions that may be prescribed.
- (2) Subsection (1) does not apply where—
 - (a) the effect of the notice is to require the person to produce the original document, or
 - (b) an authorised officer, or an officer of Revenue and Customs with the approval of an authorised officer, subsequently makes a request in writing to the person for the original document.
- (3) Where an officer requests a document under subsection (2)(b), the person to whom the request is made must produce the document—
 - (a) within such period, and
 - (b) at such time and by such means,as is reasonably requested by the officer.