
STATUTORY INSTRUMENTS

1990 No. 2361

The Tax-exempt Special Savings Account Regulations 1990

Inspection of records by officer of the Board

16. The Board may by notice require any society or institution which operates or which at any time has operated accounts, or any individual who is or has at any time been an account-holder, within such time (not being less than 14 days) as may be provided in the notice, to make available for inspection by an officer of the Board authorised for that purpose such documents (including relevant books and other records) as are in that person's possession or under that person's control containing information relating to—

- (a) any account; or
- (b) any account (not being a tax-exempt special savings account) with which they have reason to believe an account is or may be connected within the meaning of section 326A(8) of the Taxes Act;

as they may reasonably require for the purposes of the principal sections or of these Regulations.