

## SCHEDULE 4

### ENFORCEMENT

#### *The Administration Act*

#### 3. After section 104 of that Act there is inserted—

##### **“Powers exercisable by officers of Inland Revenue.**

**104ZA.**—(1) For the purposes of the enactments to which this section applies, the Inland Revenue may authorise any of their officers to exercise the powers conferred by this section.

(2) An officer authorised under this section shall, for the purposes of the execution of those enactments, have the following powers—

- (a) to enter at all reasonable times any premises liable to inspection under this section;
- (b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of the enactments are being, or have been, complied with in any such premises;
- (c) to examine, either alone or in the presence of any other person, as he thinks fit, in relation to any matters under the enactments on which he may reasonably require information, every person whom he finds in any such premises or whom he has reasonable cause to believe to be or to have been a person liable to pay—
  - (i) contributions; or
  - (ii) a contributions equivalent premium,and to require every such person to be so examined.

(3) Premises are liable to inspection under this section if an officer has reasonable grounds for believing that—

- (a) any persons are employed there;
- (b) a trade or business is being carried on from there;
- (c) any records relating to a trade or business are kept there; or
- (d) a personal or occupational pension scheme is being administered there;

but a private dwelling-house is not liable to inspection under this section unless an officer has reasonable grounds for believing that a trade or business is being carried on from the dwelling-house and that the trade or business is not also being carried on from premises other than a dwelling-house.

(4) Every officer authorised under this section shall be furnished with a certificate of his authorisation, and on applying for admission to any premises for the purpose of the enactments shall, if so required, produce the authorisation.

(5) In accordance with this section, persons shall furnish to an officer all such information, and produce for his inspection all such documents, as he may reasonably require for the purpose of ascertaining—

- (a) whether—
  - (i) any contribution; or
  - (ii) any contributions equivalent premium,is or has been payable, or has been duly paid, by or in respect of any person; or

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) whether statutory sick pay or statutory maternity pay is or was payable to or in respect of any person.
- (6) The following persons are under the duty imposed by subsection (5) above—
  - (a) any person who is or has been an employer or an employee within the meaning of any provision of the Contributions and Benefits Act;
  - (b) any person carrying on an agency or other business for the introduction or supply to persons requiring them of persons available to do work or to perform services;
  - (c) any person who is or has at any time been a trustee or manager of a personal or occupational pension scheme;
  - (d) the servants or agents of any such person as is specified in any of the preceding paragraphs.
- (7) This section applies to the following enactments—
  - (a) the Contributions and Benefits Act so far as relating to contributions, statutory sick pay or statutory maternity pay;
  - (b) this Act; and
  - (c) Part III of the Pensions Act.
- (8) Any reference in this section to a contributions equivalent premium includes a reference to state scheme premiums payable before 6th April 1997 (the day on which Article 138 of the Pensions (Northern Ireland) Order 1995 came into operation).”