
STATUTORY INSTRUMENTS

2005 No. 1133

The Revenue and Customs (Inspections) Regulations 2005

Access

- 7.—(1) This regulation applies to an inspection carried out under regulation 3, 4 or 5.
- (2) For the purposes of an inspection the Commissioners shall provide to the appropriate inspectors such of the following as are reasonably required by the appropriate inspectors—
- (a) access to any premises belonging to the Commissioners;
 - (b) access to any system operated by or on behalf of the Commissioners for storing and retrieving information electronically;
 - (c) any information or documents held by the Commissioners.
- (3) For the purposes of an inspection an officer shall provide to the appropriate inspectors such information or documents held by him as are reasonably required by the inspectors.