
STATUTORY INSTRUMENTS

2008 No. 562

The Income Tax (Purchased Life Annuities) Regulations 2008

PART 4

Record-keeping and provision of information

Obligation to keep proper records

21. A relevant person shall, in respect of each annuity, keep relevant records to enable the Commissioners to ascertain the terms of the annuity and to whether there has been or is likely to be any contravention of the requirements of Chapter 7 of Part 6 of the 2005 Act or these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Purchased Life Annuities) Regulations 2008, Section 21.