SCHEDULES

SCHEDULE 13

STAMP DUTY LAND TAX: INFORMATION POWERS

PART 1

POWER OF AUTHORISED OFFICER TO CALL FOR DOCUMENTS OR INFORMATION FROM TAXPAYER

Notice requiring taxpayer to deliver documents or provide information

1 (1) An authorised officer of the Board may by notice in writing require a person—

(a) to deliver to him such documents as are in that person's possession or power and (in the officer's reasonable opinion) contain, or may contain, information relevant to—

(i) any tax liability to which that person is or may be subject, or

(ii) the amount of any such liability, or

(b) to provide him with such information as he may reasonably require as being relevant to, or to the amount of, any such liability.

(2) An "authorised officer of the Board" means an officer of the Board authorised for the purposes of this Part of this Schedule.

(3) Before a person is given a notice under this paragraph he must be given a reasonable opportunity to deliver the documents or provide the information in question.

No application for consent under paragraph 2 shall be made unless he has been given that opportunity.