
Status: This is the original version (as it was originally enacted).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

SCHEDULES.

SCHEDULE 10

CAPITAL GAINS: ADMINISTRATION.

PART II

PROVISIONS FOR CAPITAL GAINS TAX AND CORPORATION TAX.

Valuation.

- 14 (1) If for the purposes of this Part of this Act the Board authorise an inspector or other officer of the Board to inspect any property for the purpose of ascertaining its market value the person having the custody or possession of that property shall permit the inspector or other officer so authorised to inspect it at such reasonable times as the Board may consider necessary.
- (2) If any person wilfully delays or obstructs an inspector or other officer of the Board acting in pursuance of this paragraph he shall be liable on summary conviction to a fine not exceeding five pounds.