

SCHEDULES

SCHEDULE 7

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Furnishing of information and production of documents

- 8 (1) The Commissioners may by regulations make provision for requiring taxable persons to notify to the Commissioners such particulars of changes in circumstances relating to those persons or any business carried on by them as appear to the Commissioners required for the purpose of keeping the register kept under this Act up to date.
- (2) Every person who is concerned (in whatever capacity) in the supply of goods in the course or furtherance of any business or to whom such a supply is made shall—
- (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the goods or to the supply as the Commissioners may specify; and
 - (b) upon demand made by an authorised person, produce or cause to be produced any documents relating to the goods or to the supply for inspection by the authorised person and permit him to take copies of or to make extracts from them or to remove them at a reasonable time and for a reasonable period.
- (3) Every person who is concerned (in whatever capacity) in the taxable supply of any services or to whom such a supply is made shall—
- (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the consideration for the supply or to the name and address of the person to whom the supply is made as the Commissioners may specify; and
 - (b) upon demand made by an authorised person, produce or cause to be produced any documents relating to the consideration for inspection by the authorised person and permit him to take copies of or to make extracts from them or to remove them at a reasonable time and for a reasonable period.
- (4) For the purposes of this paragraph, the documents relating to the supply of goods, or to the consideration for the supply of services, in the course or furtherance of any business shall be taken to include any profit and loss account and balance sheet relating to that business.
- (5) Where any documents removed under the powers conferred by this paragraph are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.