



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### MANAGEMENT

##### *Returns and information*

#### **94 Donations to charity: inspection powers**

- (1) The Board may require a charity to produce for inspection by an officer of the Board all such books, documents and other records in the possession, or under the control, of the charity as contain information relating to payments made on or after 1st October 1990 and in respect of which the charity has made a claim to repayment of tax by virtue of section 339 of the Taxes Act 1988 (donations to charity by companies) or section 25 of this Act.
- (2) For the purposes of subsection (1) above “charity” has the same meaning as in section 506 of the Taxes Act 1988 and includes—
  - (a) each of the bodies mentioned in section 507 of that Act, and
  - (b) any Association of a description specified in section 508 of that Act (scientific research organisations).
- (3) In the second column in the Table in section 98 of the Taxes Management Act 1970 (penalty for failure to furnish information etc.) there shall be added at the end—

“Section 94(1) of the Finance Act 1990.”