

SCHEDULES

SCHEDULE 7

INSURANCE PREMIUM TAX

PART I

INFORMATION

Records

- 1 (1) Regulations may require registrable persons to keep records.
- (2) Regulations under sub-paragraph (1) above may be framed by reference to such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- (3) Regulations may require any records kept in pursuance of the regulations to be preserved for such period not exceeding six years as may be specified in the regulations.
- (4) Any duty under regulations to preserve records may be discharged by the preservation of the information contained in them by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall (subject to the following provisions of this paragraph) be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (5) The Commissioners may, as a condition of approving under sub-paragraph (4) above any means of preserving information contained in any records, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- (6) A statement contained in a document produced by a computer shall not by virtue of sub-paragraph (4) above be admissible in evidence—
 - (a) in civil proceedings in England and Wales, except in accordance with sections 5 and 6 of the Civil Evidence Act 1968;
 - (b) in criminal proceedings in England and Wales, except in accordance with sections 69 and 70 of the Police and Criminal Evidence Act 1984 and Part II of the Criminal Justice Act 1988;
 - (c) in civil proceedings in Scotland, except in accordance with sections 5 and 6 of the Civil Evidence (Scotland) Act 1988;
 - (d) in criminal proceedings in Scotland, except in accordance with Schedule 3 to the Prisoners and Criminal Proceedings (Scotland) Act 1993;
 - (e) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the Civil Evidence Act (Northern Ireland) 1971;

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- (f) in criminal proceedings in Northern Ireland, except in accordance with Article 68 of the Police and Criminal Evidence (Northern Ireland) Order 1989 and Part II of the Criminal Justice (Evidence, Etc.) (Northern Ireland) Order 1988.

Other provisions

- 2 (1) Every person who is concerned (in whatever capacity) in a taxable business shall furnish to the Commissioners such information relating to taxable insurance contracts entered into in the course of the business as the Commissioners may reasonably require.
- (2) Every person who makes arrangements for other persons to enter into any taxable insurance contract shall furnish to the Commissioners such information relating to that contract as the Commissioners may reasonably require.
- (3) Every person who—
- (a) is concerned in a business that is not a taxable business, and
 - (b) has been involved in the entry into any taxable insurance contract providing cover for any matter associated with the business,
- shall furnish to the Commissioners such information relating to that contract as the Commissioners may reasonably require.
- (4) The information mentioned in sub-paragraph (1), (2) or (3) above shall be furnished within such time and in such form as the Commissioners may reasonably require.
- 3 (1) Every person who is concerned (in whatever capacity) in a taxable business shall upon demand made by an authorised person produce or cause to be produced for inspection by that person any documents relating to taxable insurance contracts entered into in the course of the business.
- (2) Every person who makes arrangements for other persons to enter into any taxable insurance contract shall upon demand made by an authorised person produce or cause to be produced for inspection by that person any documents relating to that contract.
- (3) Every person who—
- (a) is concerned in a business that is not a taxable business, and
 - (b) has been involved in the entry into any taxable insurance contract providing cover for any matter associated with the business,
- shall upon demand made by an authorised person produce or cause to be produced for inspection by that person any documents relating to that contract.
- (4) Where, by virtue of any of sub-paragraphs (1) to (3) above, an authorised person has power to require the production of any documents from any person, he shall have the like power to require production of the documents concerned from any other person who appears to the authorised person to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.
- (5) The documents mentioned in sub-paragraphs (1) to (4) above shall be produced—
- (a) at the principal place of business of the person on whom the demand is made or at such other place as the authorised person may reasonably require, and
 - (b) at such time as the authorised person may reasonably require.

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- (6) An authorised person may take copies of, or make extracts from, any document produced under any of sub-paragraphs (1) to (4) above.
- (7) If it appears to him to be necessary to do so, an authorised person may, at a reasonable time and for a reasonable period, remove any document produced under any of sub-paragraphs (1) to (4) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under sub-paragraph (4) above the removal of the document under this sub-paragraph shall not be regarded as breaking the lien.
- (8) Where a document removed by an authorised person under sub-paragraph (7) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.
- (9) 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.