

Status: Point in time view as at 27/12/2005.

Changes to legislation: Finance Act 1998, Cross Heading: Notice to produce documents, etc. for purposes of enquiry is up to date with all changes known to be in force on or before 06 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 18

COMPANY TAX RETURNS, ASSESSMENTS AND RELATED MATTERS

Modifications etc. (not altering text)

- C1** Sch. 18 restricted (31.7.1998) by 1988 c. 1, s. 754B(10) (as inserted (31.7.1998 with effect as mentioned in Sch. 17 para. 37 of 1998 c. 36) by 1998 c. 36, s. 113, **Sch. 17 para. 11**)
- C1** Sch. 18 modified (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 68(c)**; S.I. 2005/1126, art. 2(2)(h)
- C1** Sch. 18 applied (20.7.2005) by Finance (No. 2) Act 2005 (c. 22), s. 61

PART IV

ENQUIRY INTO COMPANY TAX RETURN

Notice to produce documents, etc. for purposes of enquiry

- 27 (1) If [^{F1}an officer of Revenue and Customs][^{F2}gives] a notice of enquiry to a company, [^{F2}he] may by notice require the company—
- (a) to produce to [^{F2}him] such documents in the company's possession or power, and
 - (b) to provide [^{F2}him] with such information, in such form, as [^{F2}he] may reasonably require for the purposes of the enquiry.
- (2) A notice under this paragraph (which may be given at the same time as the notice of enquiry) must specify the time (which must not be less than 30 days) within which the company is to comply with it.
- (3) In complying with a notice under this paragraph copies of documents may be produced instead of originals, but—
- (a) the copies must be photographic or other facsimiles, and
 - (b) [^{F1}an officer of Revenue and Customs] may by notice require the original to be produced for inspection.
- A notice under paragraph (b) must specify the time (which must not be less than 30 days) within which the company is to comply with it.
- (4) [^{F1}An officer of Revenue and Customs] may take copies of, or make extracts from, any document produced to [^{F2}him] under this paragraph.
- (5) A notice under this paragraph does not oblige the company to produce documents or provide information relating to the conduct of [^{F3}—
- (a) any pending appeal by the company, or

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- (b) any pending referral to the Special Commissioners under paragraph 31A to which the company is a party.]

Textual Amendments

- F1** Words in Sch. 18 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(a)**; S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 18 substituted (18.4.2005) by virtue of [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 68(c)**; S.I. 2005/1126, art. 2(2)(h)
- F3** Sch. 18 para. 27(5)(a)(b) and preceding “-” substituted (11.5.2001 with effect as mentioned in s. 88(3) of the amending Act) for words in Sch. 18 para. 27(5) by [2001 c. 9, s. 88](#), **Sch. 29 para. 38(4)**

Modifications etc. (not altering text)

- C1** Sch. 18 paras. 27-29 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Lloyds Underwriters \(Tax\) Regulations 2005 \(S.I. 2005/3338\)](#), regs. 1(1), **5**

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