

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

PART 2

POWERS TO INSPECT BUSINESSES ETC

Power to inspect business premises etc

- 10 (1) An officer of Revenue and Customs may enter a person's business premises and inspect—
- (a) the premises,
 - (b) business assets that are on the premises, and
 - (c) business documents that are on the premises,
- if the inspection is reasonably required for the purpose of checking that person's tax position.
- (2) The powers under this paragraph do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- (3) In this Schedule—
- “business assets” means assets that an officer of Revenue and Customs has reason to believe are owned, leased or used in connection with the carrying on of a business by any person, excluding documents,
 - “business documents” means documents (or copies of documents)—
 - (a) that relate to the carrying on of a business by any person, and
 - (b) that form part of any person's statutory records, and
 - “business premises”, in relation to a person, means premises (or any part of premises) that an officer of Revenue and Customs has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person.