

## SCHEDULES

### SCHEDULE 38

#### TAX AGENTS: DISHONEST CONDUCT

#### **PART 3**

#### POWER TO OBTAIN TAX AGENT'S FILES ETC

##### *File access notice*

- 8 (1) Subject to paragraph 7, an officer of Revenue and Customs may by notice in writing require any person mentioned in sub-paragraph (2) to provide relevant documents.
- (2) The persons are—
- (a) the tax agent, and
  - (b) any other person the officer believes may hold relevant documents.
- (3) “Relevant documents” is defined in paragraph 9.
- (4) A notice under this paragraph is referred to as a “file access notice”.
- (5) The person to whom a file access notice is given is referred to as “the document-holder”.