
Changes to legislation: There are currently no known outstanding effects for the Savings (Government Contributions) Act 2017, Cross Heading: Supplementary provisions about inspections. (See end of Document for details)

SCHEDULES

SCHEDULE 1

LIFETIME ISAS: FURTHER PROVISION

PART 4

ENFORCEMENT OF INFORMATION REQUIREMENTS

Supplementary provisions about inspections

- 15 (1) The powers under paragraph 13(2) or 14(2)—
- (a) do not include power to enter any part of the premises that is used solely as a dwelling, but
 - (b) do include power to obtain and record information (whether electronically or otherwise) relating to the documents that have been inspected.
- (2) In paragraphs 13(2) and 14(2) “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.
- (3) Paragraph 12 of Schedule 36 to the Finance Act 2008 (timing of inspections) applies in relation an inspection under paragraph 13(2) or 14(2) as it applies in relation to an inspection under paragraph 10 of that Schedule.
- (4) An officer of Revenue and Customs may not inspect a document under paragraph 13 or 14 if or to the extent that, by virtue of a provision of Part 4 of Schedule 36 to the Finance Act 2008 (restrictions on powers) applied by paragraph 6(3) or 10(4), a notice under paragraph 6(2) or 10(2) given at the time of the inspection to the occupier of the premises could not require the occupier to produce the document.
- (5) An officer of Revenue and Customs may ask the tribunal to approve an inspection under paragraph 13(2) or 14(2).
- (6) Paragraph 13(1A), (2) and (3) of Schedule 36 to the Finance Act 2008 (approval of tribunal for inspections) applies in relation to an application under sub-paragraph (5) as it applies in relation to an application under paragraph 13 of that Schedule relating to an inspection under paragraph 10 of that Schedule.
- (7) In this paragraph “the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

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