



Finance Act 1960

1960 CHAPTER 44

PART II

INCOME TAX

29 Information for purposes of ss. 21 to 28

Where it appears to the Commissioners of Inland Revenue that by reason of any transaction or transactions a person—

- (a) may by virtue of any of the provisions of sections twenty-one to twenty-seven of this Act have incurred any liability to income tax, or
- (b) may be a person to whom the foregoing section applies,

the Commissioners may by notice in writing served on him require him, within such time not less than twenty-eight days as may be specified in the notice, to furnish information in his possession with respect to the transaction or any of the transactions, being information as to matters, specified in the notice, which are relevant to the question whether he has incurred such a liability as aforesaid or whether a notice under subsection (3) of the foregoing section should be given in respect of him.