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STATUTORY INSTRUMENTS

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**1996 No. 1780**

**The Income Tax (Paying and  
Collecting Agents) Regulations 1996**

Provision of information and inspection and keeping of records

**Information to be provided to the Board by paying or collecting agents**

**11.** The Board may by notice require any person who is or has at any time been a paying agent or a collecting agent, within such time (not being less than 14 days) as may be provided by the notice, to furnish them with such information (including copies of, or extracts from, any books, documents or other records) as they may reasonably require to satisfy themselves that that person has complied with the requirements of the principal sections and these Regulations.

**Inspection of records by officer of the Board**

**12.—(1)** The Board may by notice require any person who is or has at any time been a paying agent or a collecting agent, within such time (not being less than 14 days) as may be provided by the notice, to make available for inspection by an officer of the Board authorised for that purpose all such books, documents and other records in his possession or under his control as they may reasonably require to satisfy themselves that that person has complied with the requirements of the principal sections and these Regulations.

(2) Where a document or other record is maintained by a computer, the person to whom the notice is issued shall provide the officer making the inspection with all the facilities necessary for obtaining information from that document or other record.

**Keeping of records**

**13.—(1)** A paying agent or a collecting agent shall, throughout the period specified in paragraph (2), maintain and retain sufficient records, other than declarations to which regulation 15 applies, to enable an officer of the Board to satisfy himself on inspection of those records that the agent has complied with the requirements of these Regulations.

(2) The period specified is the period of six years commencing with the chargeable date of the relevant payment or relevant receipt to which the record concerned relates.

**Information relating to declarations**

**14.** The Board may by notice require a depositary who has made a declaration under regulation 3, or an eligible person or an appropriate person who has made a declaration under regulation 4, within such time (not being less than 14 days) as may be provided by the notice, to provide such information as they may reasonably require to enable them to establish whether the declaration is valid.

### **Keeping of declarations**

**15.**—(1) A paying agent or a collecting agent shall retain, throughout the period specified in paragraph (2) and the period of two years immediately following the end of that period, any declaration made to him under regulation 3 or 4.

(2) The period specified is the period during which relevant payments or relevant receipts to which the declaration relates are excluded, by virtue of the declaration, from being chargeable payments or chargeable receipts.

### **Production of declarations**

**16.**—(1) The Board may by notice require a paying agent or a collecting agent, within such time (not being less than 14 days) as may be provided by the notice, to produce for inspection by an officer of the Board authorised for that purpose all documents in which declarations made to him under regulation 3 or 4 are contained.

(2) The officer of the Board to whom the documents referred to in paragraph (1) are produced may take copies of or extracts from those documents.

(3) In paragraph (1) the reference to a paying agent or a collecting agent includes a reference to a person who is no longer a paying agent or a collecting agent at the time when the notice under that paragraph is issued.