
STATUTORY INSTRUMENTS

1998 No. 1870

The Individual Savings Account Regulations 1998

Inspection of records by officer of the Board

33.—(1) The Board may by notice require any person who is or who at any time has been an account manager or account investor, within such time (not being less than 14 days) as may be provided in the notice, to make available for inspection at a place within the United Kingdom by an officer of the Board authorised for that purpose all documents (including books and other records) in his possession or under his control containing information relating to any account or to any account investment.

(2) Where records are maintained by computer the person required to make them available for inspection shall provide the officer making the inspection with all the facilities necessary for obtaining information from them.