SCHEDULE

Information Provisions

Production of documents

3.—(1) A request under paragraph 2 may include a request to produce specified documents or documents of a specified description.

(2) Where the Treasury request that documents be produced, they may—

(a) take copies of or extracts from any document so produced,

(b) request any person producing a document to give an explanation of it, and

(c) where that person is a body corporate, partnership or unincorporated body other than a partnership, request any person who is—

(i) in the case of a partnership, a present or past partner or employee of the partnership,

(ii) in any other case, a present or past officer or employee of the body concerned,

to give such an explanation.

(3) Where the Treasury request a designated person or a person acting under a licence granted under regulation 9 to produce documents, that person must—

(a) take reasonable steps to obtain the documents (if not already in the person's possession or control);

(b) keep the documents under the person's possession or control (except for the purpose of providing them to the Treasury or as the Treasury may otherwise permit).