



Taxes Management Act 1970

1970 CHAPTER 9

PART III

OTHER RETURNS AND INFORMATION

Production of accounts, books and other information

[^{F1}20BA Orders for the delivery of documents.

- (1) The appropriate judicial authority may make an order under this section if satisfied on information on oath given by an authorised officer of the Board—
 - (a) that there is reasonable ground for suspecting that an offence involving serious fraud in connection with, or in relation to, tax is being, has been or is about to be committed, and
 - (b) that documents which may be required as evidence for the purposes of any proceedings in respect of such an offence are or may be in the power or possession of any person.
- (2) An order under this section is an order requiring the person who appears to the authority to have in his possession or power the documents specified or described in the order to deliver them to an officer of the Board within—
 - (a) ten working days after the day on which notice of the order is served on him, or
 - (b) such shorter or longer period as may be specified in the order.

For this purpose a “working day” means any day other than a Saturday, Sunday or public holiday.

- (3) Where in Scotland the information mentioned in subsection (1) above relates to persons residing or having places of business at addresses situated in different sheriffdoms—
 - (a) an application for an order may be made to the sheriff for the sheriffdom in which any of the addresses is situated, and
 - (b) where the sheriff makes an order in respect of a person residing or having a place of business in his own sheriffdom, he may also make orders in respect

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of all or any of the other persons to whom the information relates (whether or not they have an address within the sheriffdom).

(4) Schedule 1AA to this Act contains provisions supplementing this section.]

Textual Amendments

F1 S. 20BA inserted (28.7.2000) by [Finance Act 2000 \(c. 17\), s. 149\(1\)](#)

Modifications etc. (not altering text)

C1 S. 20BA applied (1.8.2002 for specified purposes) by [Tax Credits Act 2002 \(c. 21\), ss. 36\(1\), 61](#); [S.I. 2002/1727](#), art. 2

C2 Ss. 20BA, 20BB applied (N.I.) (6.4.2009) by [The Education \(Student Loans\) \(Repayment\) Regulations \(Northern Ireland\) 2009 \(S.R. 2009/128\)](#), regs. 1(1), **28(1)**

C3 Ss. 20BA, 20BB applied by [The Education \(Student Loans\) \(Repayment\) Regulations 2009 \(S.I. 2009/470\)](#), **reg. 33(1)** (as substituted (6.4.2013) by [S.I. 2013/607](#), regs. 1(1), **9**)

C4 S. 20BA applied (19.4.2013) by [The Small Charitable Donations Regulations 2013 \(S.I. 2013/938\)](#), regs. 1, **4**

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