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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### ADMINISTRATION, COLLECTION AND ENFORCEMENT

##### *Order for access to recorded information etc.*

- 11 (1) Where, on an application by an authorised person, a justice of the peace or, in Scotland, a justice (within the meaning of [<sup>F1</sup>section 308 of the Criminal Procedure (Scotland) Act 1995]) is satisfied that there are reasonable grounds for believing—
- (a) that an offence in connection with VAT is being, has been or is about to be committed, and
  - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person, he may make an order under this paragraph.
- (2) An order under this paragraph is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall—
- (a) give an authorised person access to it, and
  - (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,
- not later than the end of the period of 7 days beginning on the date of the order or the end of such longer period as the order may specify.
- (3) The reference in sub-paragraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.
- (4) Where the recorded information consists of information [<sup>F2</sup>stored in any electronic form], an order under this paragraph shall have effect as an order to produce the information in a form in which it is visible and legible [<sup>F3</sup>or from which it can readily be produced in a visible and legible form] and, if the authorised person wishes to remove it, in a form in which it can be removed.
- (5) This paragraph is without prejudice to paragraphs 7 and 10 above.

#### Textual Amendments

- F1** Words in Sch. 11 para. 11(1) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 91(b)**
- F2** Words in Sch. 11 para. 11(4) substituted (1.4.2003) by Criminal Justice and Police Act 2001 (c. 16), s. 138(2), **Sch. 2 para. 13(1)(a)**, (2)(f); S.I. 2003/708, **art. 2(k)**
- F3** Words in Sch. 11 para. 11(4) inserted (1.4.2003) by Criminal Justice and Police Act 2001 (c. 16), s. 138(2), **Sch. 2 para. 13(1)(b)**, (2)(f); S.I. 2003/708, **art. 2(k)**

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