

Power of inspection: PAYE. ITA67 s127A; FA92 s233 903.—(1) In this section—

“authorised officer” means an officer of the Revenue Commissioners authorised by them in writing to exercise the powers conferred by this section;

“emoluments”, “employer” and “tax deduction card” have the same meanings respectively as in Chapter 4 of Part 42;

“records” means any personnel records relating to the payment of emoluments or the provision of benefits in kind or perquisites, payroll files, wages sheets, certificates of tax-free allowances, tax deduction cards, certificates issued in accordance with regulation 22 of the Income Tax (Employment) Regulations, 1960 ), including any data ) stored by any means approved under section 887 or by any other means or any other information or documents which the authorised officer may reasonably require.

(2) An authorised officer may at all reasonable times enter any premises or place where the authorised officer has reason to believe that—

(a) an employer is or has been carrying on any activity as an employer,

(b) any person is or was either paying emoluments or providing benefits in kind or perquisites,

(c) any person is or was in receipt of emoluments, benefits in kind or perquisites, or

(d) records are or may be kept,

and the authorised officer—

(i) may require any employer or any other person who is on those premises or in that place, other than a person who is there to purchase goods or to receive a service, to produce any records which the authorised officer requires for the purposes of his or her enquiry,

(ii) may, if the authorised officer has reason to believe that any of the records he or she has required to be produced to him or her under paragraph (i) have not been so produced, search on those premises or in that place for those records, and

(iii) may examine, make copies of, take extracts from, remove and retain any records for further examination or for the purposes of any legal proceedings instituted by an officer of the Revenue Commissioners or for the purposes of any criminal proceedings.

(3) An authorised officer may require any person, other than a person purchasing goods or receiving a service from an employer, to give the authorised officer all reasonable assistance, including providing information and explanations and furnishing documents required by the authorised officer.

(4) An authorised officer when exercising or performing his or her powers or duties under this section shall on request produce his or her authorisation for the purposes of this section.

(5) A person who does not comply with the requirements of an authorised officer in the exercise or performance of the authorised officer's powers or duties under this section shall be liable to a penalty of £1,000.

(6) The records referred to in this section shall be retained by the employer for a period of 6 years after the end of the year to which they refer or for such shorter period as the Revenue Commissioners may authorise in writing to the employer.