

Returns, etc. by lessors, lessees and agents. ITA67, 80(1) and s94; FA69 s33(1) and Sch4 Ptl; FA92 s227(a); FA95 s14(1) 888.—(1) In this section, “lease”, “lessee”, “lessor”, “premises” and “rent” have the same meanings respectively as in Chapter 8 of Part 4.

(2) For the purpose of obtaining particulars of profits or gains chargeable to tax under Case IV or V of Schedule D by virtue of Chapter 8 of Part 4, the inspector may by notice in writing require—

(a) any lessor or former lessor of premises to give, within the time limited by the notice, such information as may be specified in the notice as to the provisions of the lease, the terms subject to which the lease was granted and the payments made to or by that lessor or former lessor, as the case may be, in relation to the premises;

(b) any lessee, occupier or former lessee or occupier of premises (including any person having or having had the use of premises) to give such information as may be specified in the notice as to the terms applying to the lease, occupation or use of the premises and, where any of those terms are established by any written instrument, to produce the instrument to the inspector for inspection;

(c) any lessee or former lessee of premises to give such information as may be specified in the notice as to any consideration given for the grant to that lessee or former lessee, as the case may be, of the lease;

(d) any person who as an agent manages premises or is in receipt of rent or other payments arising from premises to prepare and deliver to the inspector a return containing—

(i) the full address of all such premises,

(ii) the name and address of every person to whom such premises belong,

(iii) a statement of all rents and other such payments arising from such premises, and

(iv) such other particulars relating to all such premises as may be specified in the notice;

(e) any Minister of the Government who, or any health board, local authority (2) of the Local Government Act, 1941 ) or other board or authority, or other similar body, established by or under statute which, makes any payment either in the nature of or for the purpose of rent or rent subsidy in relation to any premises to prepare and deliver to the inspector a return containing—

(i) the full address of all such premises,

(ii) the name and address of every person to whom such premises belong,

(iii) a statement of all such payments arising in respect of such premises, and

(iv) such other particulars relating to all such premises as may be specified in the notice.