

108.—(1) In this section—

“authorised officer” means an officer of the Revenue Commissioners authorised by them in writing for the purposes of this section;

“records” means any document, or any other written or printed material in any form, including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form, which a person is required to keep, retain, issue or produce for inspection or which may be inspected under any provision relating to tax.

(2) For the purposes of this Act and regulations, an authorised officer may at all reasonable times enter any premises or place where he or she has reason to believe that business is carried on or anything is done in connection with business and—

(a) may require the person carrying on the business, or any person on those premises or in that place who is employed by the person carrying on the business or who is associated with that person in the carrying on of the business, to produce any books, records, accounts or other documents relating to the business or to any other business which the authorised officer has reason to believe may be, or have been, connected with such business or have, or have had, trading relations with such business,

(b) may, if the authorised officer has reason to believe that any of the books, records, accounts or other documents which he or she has required to be produced to him or her under this subsection have not been so produced, search in those premises or that place for those books, records, accounts or other documents,

(c) may, if the authorised officer has reason to believe that a person is carrying or has in that person's possession any records which may be required as evidence in criminal proceedings in accordance with section 1078 of the Taxes Consolidation Act 1997 in relation to the tax, request the person to produce any such records, and if that person should fail to do so, the authorised officer or a member of the Garda Síochána may search that person, provided that—

(i) the officer or the member of the Garda Síochána conducting the search ensures, as far as practicable, that the person understands the reason for the search,

(ii) the search is conducted with due regard to the privacy of that person,

(iii) the person being searched is not searched by an officer or member of the Garda Síochána of the opposite sex, and

(iv) the person being searched is not requested to remove any clothing other than headgear or a coat, jacket, glove or a similar article of clothing,

(d) may, in the case of any such books, records, accounts or other documents produced to or found by the authorised officer, take copies of or extracts from them and remove and retain them for such period as may be reasonable for their further examination or for the purposes of any proceedings in relation to tax,

(e) may, if the authorised officer has reason to believe that goods connected with taxable supplies, intra-Community acquisitions or importations are held on those premises or in that place and that particulars of such goods have not been kept and retained, as required by this Act or by regulations, in the books, records, accounts or other documents of the business or of any other business similarly required to keep and retain particulars of those goods, search those premises or that place for those goods and, on their discovery, examine and take particulars of them,

(f) may require the person carrying on the business, or any person on those premises or in that place who is employed by the person carrying on the business or who is associated with that person in the carrying on of the business, to give the authorised officer all reasonable assistance, including providing information and explanations and furnishing documents in connection with the business, as required by the authorised officer.

(3) Nothing in subsection (2) shall be construed as requiring any person carrying on a profession, or any person employed by any person carrying on a profession, to produce to an authorised officer any documents relating to a client, other than such documents as are material to the tax affairs of the person carrying on the profession and, in particular, any such person shall not be required to disclose any information or professional advice of a confidential nature given to a client.

(4) An accountable person shall, on request from an authorised officer, furnish to that officer, in respect of a specified period, the following information:

(a) the name and address of each of his or her customers;

(b) the total consideration payable in respect of supplies of goods and services made by him or her to each such customer and the tax thereon;

(c) the value and description of any gifts or promotional items given by him or her to any person in connection with such supplies or any other payments made by him or her to any person in connection with such supplies;

(d) the name, address and registration number of each of his or her suppliers;

(e) the total consideration payable in respect of goods and services supplied to him or her from each supplier and the tax thereon.

(5) A person shall not wilfully obstruct or delay an authorised officer in the exercise of his or her powers under this section.

(6) Where, in pursuance of this section, an authorised officer enters any premises, carries out any search or requests production of any documents, he or she shall, on request, show his or her authorisation

for the purpose of this section to the person concerned.