

Information. FA91 s68(1) to (3) 183.—(1) Where a company treats a payment made by it as one to which subsection (1)(a) or (2) of section 176 applies, any person connected with the company who knows of any such scheme or arrangement affecting the payment as is mentioned in section 180 (3) shall, within 60 days after that person first knows of both the payment and the scheme or arrangement, give a notice to the inspector containing particulars of the scheme or arrangement.

(2) Where the inspector has reason to believe that a payment treated by the company making it as one to which subsection (1)(a) or (2) of section 176 applies may form part of a scheme or arrangement of the kind referred to in that section or in section 180 (3), the inspector may by notice require the company or any person connected with the company to furnish to the inspector within such time, not being less than 60 days, as may be specified in the notice—

(a) a declaration in writing stating whether or not, according to information which the company or that person has or can reasonably obtain, any such scheme or arrangement exists or has existed, and

(b) such other information as the inspector may reasonably require for the purposes of the provision in question and the company or that person has or can reasonably obtain.

(3) (a) The recipient of a payment treated by the company making it as a payment to which subsection (1)(a) or (2) of section 176 applies shall, if so required by the inspector, state whether the payment in question is received on behalf of any person other than such recipient and, if so, the name and address of that person.

(b) Any person on whose behalf a payment referred to in paragraph (a) is received shall, if so required by the inspector, state whether the payment in question is received on behalf of any person other than that person and, if so, the name and address of that other person.