

Inspection of documents and records. FA76 s34; FA92 s232 905.—(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;

“property” means any asset relating to a tax liability;

“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 obliged by any provision relating to tax to keep, retain, issue or produce for inspection or which may be inspected under any provision relating to tax;

“tax” means any tax, duty, levy or charge under the care and management of the Revenue Commissioners;

“tax liability” means any existing liability to tax or further liability to tax which may be established by an authorised officer following the exercise or performance of his or her powers or duties under this section.

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

(i) any trade, profession or other activity, the profits or gains of which are chargeable to tax, is or has been carried on,

(ii) anything is or has been done in connection with any trade, profession or other activity the profits or gains of which are chargeable to tax,

(iii) any records relating to—

(I) any trade, profession, other source of profits or gains or chargeable gains,

(II) any tax liability, or

(III) any repayments of tax in regard to any person,

are or may be kept, or

(iv) any property is or has been located,

and the authorised officer may—

(A) require any 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 or property,

(B) if the authorised officer has reason to believe that any of the records or property which he or she has required to be produced to him or her under this subsection have not been produced, search on those premises or in that place for those records or property,

(C) examine any records or property and take copies of or extracts from any records,

(D) remove any records and retain them for a reasonable time for the purposes of their 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, and

(E) examine property listed in any records.

(b) An authorised officer may in the exercise or performance of his or her powers or duties under this section require any person whom he or she has reason to believe—

(i) is or was carrying on any trade, profession or other activity the profits or gains of which are chargeable to tax,

(ii) is or was liable to any tax, or

(iii) has information relating to any tax liability,

to give the authorised officer all reasonable assistance, including providing information and explanations or furnishing documents and making available for inspection property as required by the authorised officer in relation to any tax liability or any repayment of tax in regard to any person.

(c) Nothing in this subsection 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—

(i) as pertain to the payment of fees to the person carrying on the profession or to other financial transactions of the person carrying on the profession,

(ii) as are otherwise material to the tax liability of the person carrying on the profession, or

(iii) as are already required to be provided following a request issued under section 16 of the Stamp Act, 1891,

and in particular that person shall not be required to disclose any information or professional advice of a confidential nature given to a client.

(d) This subsection shall not apply to any premises or place where a banking business ) is carried on or to any person or an employee of any person carrying on such a business.

(e) An authorised officer shall not, without the consent of the occupier, enter any premises, or that portion of any premises, which is occupied wholly and exclusively as a private residence, except on production by such officer of a warrant issued by a Judge of the District Court expressly authorising the authorised officer to so enter.

(f) A Judge of the District Court may issue a warrant under paragraph (e) if satisfied by information on oath that it is proper to do so for the purposes of this section.

(3) A person who does not comply with any requirement 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.

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