

Power to obtain information. F(MP)A68 s22; FA81 s29(3) 645.—(1) The inspector may by notice in writing require any person to furnish him or her within such time as may be specified in the notice (not being less than 30 days) with such particulars as the inspector thinks necessary for the purposes of sections 643 and 644.

(2) The particulars which a person is obliged to furnish under this section, if required by notice to do so, shall include particulars as to—

(a) transactions or arrangements with respect to which the person is or was acting on behalf of others,

(b) transactions or arrangements which in the opinion of the inspector should properly be examined for the purposes of sections 643 and 644, notwithstanding that in the opinion of the person to whom the notice is given no liability to tax arises under those sections, and

(c) whether the person to whom the notice is given has taken or is taking any transactions or arrangements of a description specified in the notice and, if so, what transactions or arrangements, and what part the person has taken or is taking in those transactions or arrangements.

(3) Notwithstanding anything in subsection (2), a solicitor shall not be deemed for the purposes of subsection (2)(c) to have taken part in any transaction or arrangements by reason only that he or she has given professional advice to a client in connection with the transaction or arrangements, and shall not, in relation to anything done by him or her on behalf of a client, be compellable under this section, except with the consent of the client, to do more than state that he or she is or was acting on behalf of a client, and give the name and address of the client.