

Power to require production of accounts and books. ITA67 s70(3B) and s174; FA76 s3; FA79 s30 900.—(1) In this section, “authorised officer” means an inspector or other officer of the Revenue Commissioners authorised by them in writing to exercise the powers conferred by this section.

(2) Subject to subsection (3), where any person who has been duly required by an inspector to deliver a statement of the profits or gains arising to that person from any trade or profession fails to deliver the statement, or where the inspector is not satisfied with the statement delivered by that person, an authorised officer may serve on that person a notice in writing or notices in writing requiring that person to do any of the following—

(a) to deliver to an inspector or to the authorised officer copies of such accounts (including balance sheets) relating to the trade or profession as may be specified or described in the notice within such period as may be specified in the notice, including where the accounts have been audited a copy of the auditor's certificate;

(b) to make available, within such time as may be specified in the notice, for inspection by an inspector or by an authorised officer, all such books, accounts and documents in that person's possession or power as may be specified or described in the notice, being books, accounts and documents which contain information as to transactions of the trade or profession.

(3) (a) In this subsection, “precedent partner” has the same meaning as in Part 43.

(b) In the case of a partnership carrying on a trade or profession, where a precedent partner who has been duly required by an inspector to deliver a statement of the profits or gains arising to the partnership from any trade or profession fails to deliver the statement, or where the inspector is not satisfied with the statement delivered by the precedent partner, an authorised officer may serve on the precedent partner a notice in writing or notices in writing requiring the precedent partner to do any of the following—

(i) to deliver to an inspector or to the authorised officer copies of such accounts (including balance sheets) relating to the trade or profession as may be specified or described in the notice within such period as may be specified in the notice, including where the accounts have been audited a copy of the auditor's certificate;

(ii) to make available, within such time as may be specified in the notice, for inspection by an inspector or by the authorised officer, all such books, accounts and documents in the precedent partner's possession or power or in the possession or power of the partnership as may be specified or described in the notice, being books, accounts and documents which contain information as to transactions of the trade or profession.

(4) The inspector or authorised officer may take copies of or extracts from any books, accounts or documents made available for his or her inspection under this section.