

Power to obtain information. FA74 s59(1) to (5); FA77 s3; FA97 s146(1) and Sch9 Ptl par8(2) 808.—(1) In this section, “settlement” and “settlor” have the same meanings respectively as in section 10.

(2) The Revenue Commissioners or such officer as the Revenue Commissioners may appoint may by notice in writing require any person to furnish them within such time as they may direct (not being less than 28 days) with such particulars as they think necessary for the purposes of sections 806, 807 and 809.

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

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

(b) transactions which in the opinion of the Revenue Commissioners, or of such officer as the Revenue Commissioners may appoint, it is proper that they should investigate for the purposes of sections 806, 807 and 809, notwithstanding that in the opinion of the person to whom the notice is given no liability to tax arises under those sections;

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

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

(a) in the case of anything done by the solicitor in connection with the transfer of any asset by or to an individual ordinarily resident in the State to or by any body corporate mentioned in subsection (5), or in connection with any associated operation in relation to any such transfer, to specify the names and addresses of the transferor and the transferee or of the persons concerned in the associated operation, as the case may be;

(b) in the case of anything done by the solicitor in connection with the formation or management of any body corporate mentioned in subsection (5), to specify the name and address of the body corporate;

(c) in the case of anything done by the solicitor in connection with the creation, or with the execution of the trusts, of any settlement by virtue or in consequence of which income becomes payable to a person resident or domiciled out of the State, to specify the names and addresses of the settlor and of that person.

(5) The bodies corporate referred to in subsection (4) are bodies corporate resident or incorporated outside the State which are, or if resident in the State would be, close companies within the meaning of sections 430 and 431.

(6) Nothing in this section shall impose on any bank the obligation to furnish any particulars of any ordinary banking transactions between the bank and a customer carried out in the ordinary course of banking business, unless the bank has acted or is acting on behalf of the customer in connection with the formation or management of any body corporate mentioned in subsection (4)(b) or in connection with the creation, or with the execution of the trusts, of any settlement mentioned in subsection (4)(c).