

## CHAPTER 4 Revenue powers

Inspector's right to make enquiries. FA92 s228; FA95 s14(2) (ii) 899.—(1) In this section, “specified provisions” means paragraphs (d) and (e) of section 888 (2), sections 889 and 890, and sections 892 to 894.

(2) An inspector may make such enquiries or take such action within his or her powers as he or she considers necessary to satisfy himself or herself as to the accuracy or otherwise of any return, list, statement or particulars prepared and delivered under a specified provision.

(3) Subsection (2) shall not apply in respect of a return made under section 894 of such matters and particulars as would be required to be contained in a return delivered pursuant to a notice given to a relevant person by the appropriate inspector under section 891 for the chargeable period.