

Rolls, books, etc., to be open to inspection. SA1891 s16 128.—(1) In this section “document” includes—

(a) any instrument, roll, book or record,

(b) any record of an entry in a document, and

(c) 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.

(2) Subject to subsection (3), any person who is a party to any instrument, or who has in his or her custody or under his or her control any document, the inspection of which may tend to secure any duty, or to prove or lead to the discovery of any fraud, negligence, or omission in relation to any duty shall, within 14 days of a request by means of a notice in writing from the Commissioners—

(a) provide such information as the Commissioners deem necessary, and

(b) permit any person authorised by the Commissioners, to inspect any such document and to take such notes, extracts, prints, printouts and copies as such person may deem necessary,

and in case of refusal to so provide or permit by the first-mentioned person, that refusal shall be deemed to constitute a failure by that person to comply with subparagraph (iv) of paragraph (g) of subsection (2) of section 1078 of the Taxes Consolidation Act, 1997 , and if the refusal continues after conviction such person shall be guilty of a further offence on every day on which the refusal continues and for each such offence such person shall be liable to a fine not exceeding £100.

(3) It shall be a good defence in a prosecution for an offence under subsection (2) for the accused to show that the accused is required or entitled by law to refuse the request of the Commissioners.