HMRC - IPT08210 - The Law

This section briefly outlines what legal powers officers hold.

Before 1 April 2010

All references in this sub-section are to the Finance Act 1994, as amended.

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From 1 April 2010

A new framework for Information and Inspection Powers was put into operation by HMRC for IPT. Please refer to Compliance Handbook (CH21060) for further details.

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