

**30D. Order for production of documents by Commissioner of Inland Revenue**

- (1) For the purposes of an examination under section 29, the court may, on the application of the trustee where the trustee is—
  - (a) the Official Receiver; or
  - (b) a certified public accountant as defined in the Professional Accountants Ordinance (Cap. 50) or a solicitor, (*Amended 23 of 2004 s. 56*)order the Commissioner of Inland Revenue to produce to the court—
  - (i) any return, account or accounts submitted (whether before or after the commencement of the bankruptcy) by the bankrupt to any inland revenue official;
  - (ii) any assessment or determination made (whether before or after the commencement of the bankruptcy) in relation to the bankrupt by any inland revenue official; or
  - (iii) any correspondence (whether before or after the commencement of the bankruptcy) between the bankrupt and any inland revenue official.
- (2) Notwithstanding any other Ordinance, the Commissioner of Inland Revenue shall, within 21 days of the order being made by the court—
  - (a) produce the document in such form as is acceptable to the court; or
  - (b) apply to the court for the discharge or variation of the order.
- (3) Where the court has made an order under subsection (1) for the purposes of any examination or proceedings, the court may, at any time after the document to which the order relates is produced to it, by order authorize the disclosure of the document, or of any part of its contents, to the trustee.
- (4) The trustee shall not disclose to any other person the contents of a document disclosed to him by order of the court under this section unless they are disclosed as part of an examination under section 29.
- (5) For the avoidance of doubt, no creditor or member of a creditors' committee is entitled to see the contents of a document disclosed to a trustee under this section.

*(Added 76 of 1996 s. 21)*