
STATUTORY INSTRUMENTS

1998 No. 3175

The Corporation Tax (Instalment Payments) Regulations 1998

Production of records

11.—(1) The Board may, at any time following the relevant date, by notice require a company to produce, within such time (not being less than thirty days) as may be provided by the notice—

- (a) all such books, documents and other records in its possession or power relating to the computation of any amount paid in respect of the company's total liability for an accounting period in accordance with regulation 5 as they may reasonably require for ascertaining whether the amount of the payment was consistent with the quality and quantity of the information available to the company, at the time the payment was due, regarding its total liability for that period;
- (b) all such books, documents and other records in its possession or power as they may reasonably require for ascertaining the reasons for non-payment by the company at any time in accordance with regulation 5 of any amount in respect of the company's total liability for an accounting period;
- (c) all such books, documents and other records in its possession or power as they may reasonably require for ascertaining whether a claim for repayment of an amount under regulation 6(2) was properly made.

(2) In complying with a notice under paragraph (1) copies of books, documents and other records may be produced instead of originals, but—

- (a) the copies must be photographic or other facsimiles, and
- (b) an officer of the Board may require the original to be made available for inspection in accordance with regulation 12.

(3) In paragraph (1) "the relevant date" has the same meaning as in regulation 10.