
STATUTORY INSTRUMENTS

1998 No. 3175

The Corporation Tax (Instalment Payments) Regulations 1998

Inspection of records

12.—(1) An officer of the Board authorised to do so may, at any time following the relevant date, require a company to make available for inspection, at such time as that officer may reasonably require, all such books, documents and other records in its possession or power as could be required to be produced by notice by the Board under regulation 11.

(2) Where records are maintained by computer the officer making the inspection shall be provided by the company with all the facilities necessary for obtaining information from them.

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