

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 3

POWER TO OBTAIN TAX AGENT'S FILES ETC

Compliance

- 11 A file access notice may require documents to be provided—
- (a) within such period,
 - (b) by such means and in such form, and
 - (c) to such person and at such place,
- as is reasonably specified in the notice or in a document referred to in the notice.