Status: This is the original version (as it was originally enacted).

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

#### SCHEDULE 38

#### TAX AGENTS: DISHONEST CONDUCT

## PART 3

### POWER TO OBTAIN TAX AGENT'S FILES ETC

Documents not in person's possession or power

14 A file access notice only requires the document-holder to provide a document if it is in the document-holder's possession or power.