


IT 2072 - Notice to produce books, documents and other papers

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TAXATION RULING NO. IT 2072

NOTICE TO PRODUCE BOOKS, DOCUMENTS AND OTHER PAPERS

F.O.I. EMBARGO: May be released

REF

H.O. REF: J7/26 P2

DATE OF EFFECT:

B.O. REF:

DATE ORIG. MEMO ISSUED: 06.01.84

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1072867

POWER TO OBTAIN
INFORMATION AND
EVIDENCE
INFORMATION GATHERING
AND ACCESS POWERS

PARAGRAPH 264(1)(b)

PREAMBLE

The question has been raised as to whether paragraph 264(1)(b) of the Income Tax Assessment Act permits the production of books and documents at the place of business of the custodian of those books and documents.

RULING

2. A notice issued under paragraph 264(1)(b) must be complied with by production of books, documents and papers at the particular place nominated in the notice. In this regard the view is held that the notice may require production at any place that the Commissioner may reasonably nominate, including the office of a Deputy Commissioner or the place of business of the custodian of the books and documents.

3. As a general rule, the usual practice of requiring production of books and documents at an office of a Deputy Commissioner should not be departed from. However, in particular situations, favourable consideration may be given to a request to nominate in a notice a place at which production of records is required other than a Deputy Commissioner's office, provided that such an arrangement is convenient to us and the party concerned is co-operative and facilitates the inspection and copying of the documents in question.

COMMISSIONER OF TAXATION
6 February 1984