

**Section 900 Taxes Consolidation Act 1997:
Power to call for the production of books, information,
etc.**

Powers Manual

Part 38-04-04a

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Table of Contents

1	Introduction	3
2	Notes on section 900 TCA	3
2.1	Definitions	3
2.2	Serving of notice.....	4
2.3	Precondition	4
2.4	Professional privilege	4
2.5	Reasonable assistance	4
2.6	Making copies or extracts.....	4
2.7	Penalty.....	5
3	Guidelines for authorised officers.....	5
3.1	Advising taxpayer of offence of concealing or destroying documents.....	5
3.2	Content of report for Principal Officer / Branch Manger	5
3.3	Professional privilege	6
4	Action by Principal Officer / Branch Manger	6
5	Action by authorised officer on receipt of approval	6
5.1	Who to contact for assistance	6
5.2	Failure to co-operate.....	6

1 Introduction

Section 900 Taxes Consolidation Act 1997 (TCA) provides that an authorised Revenue officer can require a taxpayer to produce books, information or other records or documents.

This power is for use where an authorised officer has formed an opinion that a taxpayer has relevant books, records or other documents, as defined, or is in a position to supply information, explanations or particulars, relevant to the establishment of their tax liability but fails to produce them on being requested to do so.

The power is in relation to books, records and other relevant documents, not including returns required to be delivered under other provisions of the Acts.

This manual deals with the powers conferred by section 900 TCA only. Guidance on the use of powers conferred by sections 901 (application to the High Court to produce books, information, etc.) and 909 (power to require a return of property) TCA are available at [Section 901- TDM Part 38-04-04b](#) and [Section 909 – TDM Part 38-04-06](#).

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[...]

2 Notes on section 900 TCA

2.1 Definitions

Section 900(1) TCA defines “authorised officer”, “books, records or other documents”, “judge”, “liability” and “tax” for the purposes of sections 900 and 901 TCA.

2.2 Serving of notice

An authorised officer may, in accordance with section 900(2) TCA, serve on a person a notice in writing requiring the person to do either or both of the following:

- to deliver or make available for inspection such books, records or other documents as are in that person's power, possession or procurement as contain or may contain information relevant to a liability in relation to the person and are set out in the notice,
- to furnish to the officer in writing or otherwise such information, explanations and particulars as the officer may require that are relevant to any such liability and as specified in the notice.

The notice served should specify the books, records or other documents or the information, explanations and particulars, as appropriate.

2.3 Precondition

Section 900(3) TCA confirms that a notice may not be served without first giving the person a reasonable opportunity to deliver or make available the books, etc., or to furnish the information, etc.

2.4 Professional privilege

Section 900(4) TCA provides that no person is obliged to disclose the following:

- Information with respect to which a claim to legal professional privilege could be maintained in legal proceedings,
- Information of a confidential medical nature, or
- professional advice given to a client (other than advice given as part of a dishonest, fraudulent or criminal purpose).

2.5 Reasonable assistance

Section 900(5) TCA provides that, where a person makes available for inspection by an authorised officer, books, records or other documents, the person shall afford the officer reasonable assistance, including information in relation to the use of all electronic or other automatic means by which the books etc. in non-legible form are capable of being reproduced in legible form.

2.6 Making copies or extracts

The authorised officer can, under section 900(6) TCA, take copies or extracts from the books, records or other documents made available on foot of a notice served under this section.

2.7 Penalty

Section 900(7) TCA provides for a penalty of €4,000 for the refusal or failure by a person to comply with a notice under this section, or for failure to give the assistance provided for in this section.

3 Guidelines for authorised officers

The co-operation of the taxpayer in accessing the relevant books, records or other documents or explanations, etc., should first be sought in accordance with section 900(3) TCA. This should, where possible, be done formally by writing to the taxpayer requesting them to deliver or, as the case may be, make available the books, etc., required within 21 days of the date of the letter. The books, information, etc., sought in that letter should be those which (if the taxpayer does not respond) it is intended to request by way of a section 900 TCA notice. The letter should set out why the books/information, etc., are required and explain that, if co-operation is not forthcoming, a notice under section 900 TCA will be issued.

3.1 Advising taxpayer of offence of concealing or destroying documents

The letter to the taxpayer should also state that it is an offence under section 1078(2)(hh) TCA for a person, who has been given an opportunity, in accordance with section 900(3) TCA, to deliver or make available books, records or other documents, to knowingly or wilfully falsify, conceal, destroy or otherwise dispose of the said books, records or documents or to permit them to be so treated. A detailed note should be kept of any non-written request to the taxpayer to furnish books/information, etc.

3.2 Content of report for Principal Officer / Branch Manger

If the request is ignored, the authorised officer should send a detailed, numbered point by point report, of the matter to their Principal Officer / Branch Manager together with the file and the relevant papers, tagged as appropriate for ease of reference.

The officer should set out the books, information, etc., which the taxpayer is required to deliver or make available for inspection or, as the case may be, the information, explanation or particulars which are reasonably required.

The officer should explain why they believe that the taxpayer is in a position to furnish the books/information, etc., and why the officer considers that they are relevant to establishing the taxpayer's liability.

The officer should attach a completed draft form of the notice they intend sending to the taxpayer.

3.3 Professional privilege

Books, records or other documents with respect to which a claim to legal professional privilege could be maintained in legal proceedings, or of a confidential medical nature do not come within the ambit of section 900 TCA. Neither is a professional required to disclose professional advice of a confidential nature given to a client other than where such advice is given as part of a dishonest, fraudulent or criminal purpose.

4 Action by Principal Officer / Branch Manger

The Principal Officer / Branch Manager may request further information or action or may indicate that the case is not suitable for the proposed action, or that section 901 TCA is more appropriate. When the Principal Officer/Branch Manager is satisfied that the case is suitable for the issue of the formal notice, they will agree the content of the notice and return the papers to the officer.

5 Action by authorised officer on receipt of approval

The officer should arrange to have the notice in the form agreed delivered by hand to, or left for, the taxpayer in accordance with section 869(1)(b) TCA. The period given for compliance with the notice must not be less than 21 days. A copy of the notice and a formal note recording the date of service of the notice should be retained on file.

If the taxpayer complies with the notice in making books etc. available for inspection and they are in non-legible form they must, in accordance with section 900(5) TCA also afford the officer reasonable assistance in relation to the use of all the electronic means by which those books, etc., are capable of being reproduced in legible form.

5.1 Who to contact for assistance

If any difficulties are encountered the officer should contact the Principal Officer/Branch Manager in the first instance.

5.2 Failure to co-operate

If the third party fails to co-operate, a full report should be sent to the Principal Officer/Branch Manager who may consult with the Revenue Solicitor's Division for advice on how to proceed.

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