"Source: Search and Seizure under the Income Tax Act. Criminal Law Series.

Summary of a Study Paper, 1985.

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Table of Contents

I,	Introduction		
	Α.		
		The Problem Identified	
	В.	Purpose of Study Paper	
	C.	General Principles of Privacy and Intrusions	
Π.	Investigatory Search Powers		
	in t	he Income Tax Act	. :
		Introduction	
	В.	Detailed Comparison of the Investigatory Search Powers	
		in the Income Tax Act and the Criminal Code	. (
III.	Inspection Searches		. 11
	Α.		
	В.	The Power to Call for the Production	
		of Books and Records	. 13
	C.	The Power to Enter Premises	
		for the Purposes of Inspecting Property	. 17
	Đ.	The Power to Seize Property	
		during the Course of an Inspection	20
	E.	The Power to Require Persons to Answer Questions	-
		during the Course of an Inspection	. 22
IV.	Con	iclusion	22