**181. Evidence when to be taken on oath or affirmation**.— Evidence shall be recorded on oath or affirmation when a court of inquiry is assembled-—

(a) on a prisoner of war, or

(b) to inquire into illegal absence under section [106](file:///F:\ARMY_ACT_1950_WITH_NOTES\CHAPTER-09\201.htm#AA106), or

(c) in any other case when so directed by officer assembling the court.

Explanation.—The court shall administer the oath or affirmation to witnesses as if the court were a court-martial.