

Returns of copies of rates and production of certain valuations. FA74 s73(1) to (4); CTA76 s147(1) and (2)  
898.—(1) In this section, “rating authority” means—

- (a) the corporation of a county or other borough,
- (b) the council of a county, or
- (c) the council of an urban district.

(2) For the purpose of assessing tax chargeable under Schedule D, the secretary, clerk, or person acting as such, to a rating authority shall, when required by notice from an inspector, transmit to the inspector within such time as may be specified in the notice true copies of the last county rate or municipal rate made by the authority for its rating area or any part of that area.

(3) The Revenue Commissioners shall pay to any such person the expenses of making all such copies, not exceeding the rate of £1 for every 100 ratings.

(4) Every person shall, at the request of any inspector or other officer acting in the execution of the Tax Acts, produce as soon as may be to such inspector or officer, as appropriate, any survey, valuation or record on which the rates for any rating area or part of any such area are assessed, made or collected, or any rate or assessment made under any Act relating to the county rate or municipal rate, which is in that person's custody or possession, and shall permit the inspector or other officer to inspect the same and to take copies of or extracts from any such survey, valuation or record, without any payment.