

## SCHEDULE 27 Forms of Declarations to be Made by Certain Persons

Sections 855 , 857 , 867 and 942.

ITA67 Sch17; F(MP) A68 s3(4) and Sch Pt III

### PART 1

Form of declaration to be made by Appeal Commissioners acting in respect of tax under Schedule D

"I, A.B., do solemnly declare, that I will truly, faithfully, impartially and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by the Acts relating to income tax, and that I will exercise the powers entrusted to me by the said Acts in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which shall be brought before me under the said Acts without favour, affection, or malice; and that I will not disclose any particular contained in any schedule, statement, return or other document delivered with respect to any tax charged under the provisions relating to Schedule D of the said Acts, or any evidence or answer given by any person who shall be examined, or shall make affidavit or deposition, respecting the same, in pursuance of the said Acts, except to such persons only as shall act in the execution of the said Acts, and where it shall be necessary to disclose the same to them for the purposes of the said Acts, or to the Revenue Commissioners, or in order to, or in the course of, a prosecution for perjury committed in such examination, affidavit or deposition."

Form of declaration to be made by inspectors

"I, A.B., do solemnly declare, that in the execution of the Acts relating to income tax I will examine and revise all statements, returns, schedules and declarations delivered within my district, and, in objecting to the same, I will act according to the best of my information and knowledge; and that I will conduct myself without favour, affection, or malice, and that I will exercise the powers entrusted to me by the said Acts in such manner only as shall appear to me to be necessary for the due execution of the same, or as I shall be directed by the Revenue Commissioners; and that I will not disclose any particular contained in any statement, return, schedule or other document, with respect to any tax charged under the provisions relating to Schedule D of the said Acts, or any evidence or answer given by any person who shall be examined, or shall make affidavit or deposition, respecting the same, in pursuance of the said Acts, except to such persons only as shall act in the execution of the said Acts, and where it shall be necessary to disclose the same to them for the purposes of the said Acts, or to the Revenue Commissioners, or in order to, or in the course of, a prosecution for perjury committed in such examination, affidavit or deposition."

Form of declaration to be made by persons appointed under section 854 or section 855 as assessors

"I, A.B., do solemnly declare, that in the execution of the Acts relating to income tax, I will in all respects act diligently and honestly, and without favour or affection, to the best of my knowledge and belief, and that I will not disclose any particular contained in any statement, return, schedule or other

document delivered to me in the execution of the said Acts with respect to any tax charged under the provisions relating to Schedule D of the said Acts, except to such persons only as shall act in the execution of the said Acts, and where it shall be necessary to disclose the same to them for purposes of the said Acts, or in order to, or in the course of, a prosecution for perjury committed in any matter relating to such statement, return, schedule or other document.”

Form of declaration to be made by the Collector-General and officers for receiving tax

“I, A.B., do solemnly declare, that in the execution of the Acts relating to income tax, I will not disclose any assessment, or the amount of any sum paid or to be paid by any person, under the said Acts, or the books of assessment which shall be delivered to me in the execution of the said Acts, with respect to any tax charged under the provisions relating to Schedule D of the said Acts, except to such persons only as shall act in the execution of the said Acts, and where it shall be necessary to disclose the same to them for the purposes of the said Acts, or to the Revenue Commissioners, or in order to, or in the course of, a prosecution for perjury committed in relation to the said tax.”

Form of declaration to be made by the Clerk to the Appeal Commissioners

“I, A.B., do solemnly declare, that I will diligently and faithfully execute the office of a clerk according to the Acts relating to income tax, to the best of my knowledge and judgment; and that I will not disclose any particular contained in any statement, return, declaration, schedule or other document, with respect to the tax charged under the provisions relating to Schedule D of the said Acts, or any evidence or answer given by any person who shall be examined, or shall make affidavit or deposition, respecting the same, except to such persons only as shall act in the execution of the said Acts, and where I shall be directed so to do by the said Acts, or by the commissioners under whom I act, or by the Revenue Commissioners, or in order to, and in the course of, a prosecution for perjury committed in such examination, affidavit or deposition.”

## PART 2

Form of declaration to be made by a Commissioner for Offices

“I, A.B., do solemnly declare, that I will truly, faithfully, impartially and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me as a Commissioner for Offices by the Acts relating to income tax, and that I will judge and determine upon all matters and things which shall be brought before me under the said Acts without favour, affection or malice.”