

Execution of warrants. ITA67 s536; F(MP) A68 s3(4) and Sch PtIII, s3(5) and Sch PtIV; CTA76 s147(1) and (2) 868.—(1) Warrants issued under the authority of the Tax Acts shall be executed by the respective persons to whom they are directed.

(2) Members of the Garda Síochána shall aid in the execution of the Tax Acts.