

Valuation of assets: power to inspect. CGTA75 s51(1) and Sch4 par14 911.—(1) For the purposes of the Capital Gains Tax Acts, an inspector or other officer mentioned in section 931 (1) shall be authorised to inspect any property for the purpose of ascertaining its market value and the person having the custody or possession of that property shall permit the inspector or other officer so authorised, on producing if so required evidence of his or her authority, to inspect it at such reasonable times as the Revenue Commissioners may consider necessary.

(2) Section 1057 shall apply to an inspector or other officer referred to in subsection (1) and to a person acting in the aid of such an inspector or officer as it applies in relation to the persons referred to in paragraphs (a) and (b) of subsection (1) of that section.