

Delivery, service and evidence of notices and forms. ITA67 s542(2) and (4) to (7); F(MP) A68 s3(2) and Sch PtI; CGTA75 s51(1) and Sch4 par2; FA75 s25; CTA76 s147(1) and (2) 869.—(1) (a) In this subsection, except where in paragraph (d) the context otherwise requires, “company” means any body corporate.

(b) Any notice, form or other document which under the Tax Acts or the Capital Gains Tax Acts is to be given, served, sent or delivered to or on a person by the Revenue Commissioners or by an inspector or other officer of the Revenue Commissioners may be either delivered to the person or left—

(i) in a case where the person is a company, at the company's registered office or place of business, or

(ii) in any other case, at the person's usual or last known place of abode or place of business or, if the person is an individual, at his or her place of employment.

(c) Any notice, form or other document referred to in paragraph (b) may be served by post addressed—

(i) in a case where the person is a company, to the company at either of the places specified in paragraph (b) (i), or

(ii) in any other case, to the person at any of the places specified in paragraph (b) (ii).

(d) Without prejudice to paragraphs (b) and (c), section 379 of the Companies Act, 1963 , shall apply in relation to the service on a company of any notice, form or other document referred to in this subsection as it applies in relation to the service of documents under that section on a company within the meaning of that Act.

(2) Any notice which under the Tax Acts or the Capital Gains Tax Acts is authorised or required to be given by the Revenue Commissioners may be signed and given by any officer of the Revenue Commissioners authorised by them for the purpose of giving notices of the class to which the notice belongs and, where so signed and given, shall be as valid and effectual as if signed under the hands of the Revenue Commissioners and given by them.

(3) Prima facie evidence of any notice given under the Tax Acts or the Capital Gains Tax Acts by the Revenue Commissioners or an inspector or other officer of the Revenue Commissioners may be given in any proceedings by the production of a document purporting to be a copy of the notice, and it shall not be necessary to prove the official positions or position of the persons or person by whom the notice purports to be given or, where it is signed, the signatures or signature or that the persons or person signing and giving it were or was authorised to do so.

(4) Notices to be given or delivered to, or served on, the Appeal Commissioners shall be valid and effectual if given or delivered to or served on their Clerk.

(5) This section shall apply notwithstanding any other provision of the Tax Acts or the Capital Gains Tax Acts.