

Granting of allowances and reliefs. ITA67 s182 920.—(1) Notwithstanding anything in the Income Tax Acts, the inspector or such other officer as the Revenue Commissioners shall appoint in that behalf may at any time grant, in relation to any assessment in respect of income tax chargeable for any year of assessment, any allowance, deduction or relief authorised by the Income Tax Acts.

(2) Whenever such inspector or other officer so grants any such allowance, deduction or relief in relation to an assessment, such assessment shall be deemed to be amended accordingly.