

Disqualification of Commissioners in cases of personal interest. ITA67 s160; CTA76 s146(2) 856.—(1) Every Commissioner acting in the execution of the Income Tax Acts shall be chargeable with tax in the same manner as any other person, but shall take no part in the proceedings, and shall not be present, when any assessment, statement or schedule is under consideration, or any controversy or appeal is being determined, with reference to any case in which he or she is interested, either in his or her own right or in the right of any other person as his or her agent, except during the hearing of an appeal for the purpose of being examined orally by the Commissioners, and he or she shall withdraw during the consideration and determination of the controversy or appeal.

(2) A Commissioner who, in any case referred to in subsection (1), takes any part in the determination of any such controversy or appeal, or fails to withdraw, shall incur a penalty of £50.

(3) For the purposes of corporation tax, where an Appeal Commissioner is interested in his or her own right or in the right of any other person in any matter under appeal, he or she shall not take part in, or be present at, the hearing or determination of the appeal.