

Power to issue precepts. ITA67 s422; F(MP) A68 s3(1), s3(2) and Sch Ptl; CTA76 s146(1); FA83 s37; FA95 s173(1) (b) 935.—(1) Where notice of appeal has been given against an assessment, the Appeal Commissioners may, whenever it appears to them to be necessary for the purposes of the Tax Acts, issue a precept to the appellant ordering the appellant to deliver to them, within the time limited by the precept, a schedule containing such particulars for their information as they may demand under the authority of the Tax Acts in relation to—

- (a) the property of the appellant,
 - (b) the trade, profession or employment carried on or exercised by the appellant,
 - (c) the amount of the appellant's profits or gains, distinguishing the particular amounts derived from each separate source, or
 - (d) any deductions made in determining the appellant's profits or gains.
- (2) The Appeal Commissioners may issue further precepts whenever they consider it necessary for the purposes of the Tax Acts, until complete particulars have been furnished to their satisfaction.
- (3) A precept may be issued by one Appeal Commissioner.
- (4) A person to whom a precept is issued shall deliver the schedule required within the time limited by the precept.
- (5) Any inspector or such other officer as the Revenue Commissioners shall authorise in that behalf may at all reasonable times inspect and take copies of or extracts from any such schedule.