

115.—(1) A person who does not comply with section 65 (3), 82, 86 (1) or 124 (7)(a) or Chapter 2, 3 or 7 of Part 9 or any provision of regulations in regard to any matter to which those sections or Chapters relate shall be liable to a penalty of €4,000.

(2) A person who is not a registered person and who, on or after 1 November 1972, issues an invoice in which an amount of tax is stated shall be liable to a penalty of €4,000.

(3) Any person who, otherwise than under and in accordance with section 68 (2)(a) or 86 (1) issues an invoice in which an amount of flat-rate addition is stated shall be liable to a penalty of €4,000.

(4) Where a person referred to in subsection (1), (2) or (3) is a body of persons, the secretary shall be liable to a separate penalty of €4,000.

(5) A person who does not comply with section 108 (5) or with a requirement of an authorised officer under that section shall be liable to a penalty of €4,000.

(6) Where—

(a) a person is authorised in accordance with section 98 (2)(a) to inspect any immovable goods for the purpose of reporting to the Revenue Commissioners the open market value of an interest in those goods, and

(b) the person having custody or possession of those goods prevents such inspection or obstructs the person so authorised in the performance of his or her functions in relation to the inspection,

the person so having custody or possession shall be liable to a penalty of €4,000.

(7) A person who supplies taxable goods or services in contravention of the requirement of security specified in section 109 shall be liable to a penalty of €4,000 in respect of each such supply.

(8) A person who fails to comply with a notice issued under section 124 (7)(b) shall be liable to a penalty of €4,000.

(9) In proceedings for recovery of a penalty under this Act—

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that the officer has inspected the relevant records of the Revenue Commissioners and that it appears from them that, during a stated period, stated particulars or stated returns were not furnished by the defendant shall be evidence until the contrary is proved that the defendant did not, during that period, furnish the particulars or return,

(b) a certificate signed by an officer of the Revenue Commissioners which certifies that the officer has

inspected the relevant records of the Revenue Commissioners and that it appears from them that a stated document was duly sent to the defendant on a stated day shall be evidence until the contrary is proved that that person received that document in the ordinary course,

(c) a certificate signed by an officer of the Revenue Commissioners which certifies that the officer has inspected the relevant records of the Revenue Commissioners and that it appears from them that a stated notice was not issued by them to the defendant shall be evidence until the contrary is proved that the defendant did not receive the notice in question,

(d) a certificate signed by an officer of the Revenue Commissioners which certifies that the officer has inspected the relevant records of the Revenue Commissioners and that it appears from them that, during a stated period, the defendant was an accountable person or was not an accountable person shall be evidence until the contrary is proved that, during that period, the defendant was an accountable person or was not an accountable person, as the case may be,

(e) a certificate certifying as provided for in paragraph (a), (b), (c) or (d) and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed, until the contrary is proved, to have been signed by an officer of the Revenue Commissioners.