

Power to require delivery of books and papers relating to tax. ITA67 s539; FA74 s86 and Sch2 Ptl; CTA76 s147(1) and (2) 901.—(1) Any person who has custody or possession of any books or papers relating to income tax or corporation tax shall, within one month next after notice in writing from the Revenue Commissioners requiring that person to do so, deliver such books or papers to the person named in the notice and, if the first-mentioned person fails to do so, that person shall incur a penalty of £50 for every such offence.

(2) The receipt of the person named in the notice shall be a sufficient discharge to the person delivering the books or papers.