

Questions as to assessments or schedules. ITA67 s425; F(MP) A68 s3(2) and Sch Ptl; CTA76 s146(1) 938.—(1) Whenever the Appeal Commissioners are dissatisfied with a schedule or require further information relating to a schedule, they may at any time and from time to time by precept put any questions in writing concerning the schedule, or any matter which is contained or ought to be contained in the schedule, or concerning any deductions made in arriving at the profits or gains, and the particulars thereof, and may require true and particular answers in writing signed by the person chargeable to be given within 7 days after the service of the precept.

(2) The person chargeable shall within the time limited either answer any such questions in writing signed by that person, or shall present himself or herself to be examined orally before the Appeal Commissioners, and may object to and refuse to answer any question; but the substance of any answer given by that person orally shall be taken down in writing in that person's presence and be read over to that person and, after that person has had liberty to amend any such answer, he or she may be required to verify the answer on oath to be administered to him or her by any one of the Appeal Commissioners, and the oath shall be subscribed by the person by whom it is made.

(3) Where any clerk, agent or servant of the person chargeable presents himself or herself on behalf of that person to be examined orally before the Appeal Commissioners, the same provisions shall apply to his or her examination as in the case of the person chargeable who presents himself or herself to be examined orally.