

Limitation of penalties on officers employed in execution of Tax Acts and Capital Gains Tax Acts. ITA67 s519; CTA76 s147(1) and (2); CGTA75 s51(1) and Sch4 par3(2) 874.—(1) A Commissioner, sheriff, county registrar, clerk, inspector, assessor or Collector-General who acts, or is employed, in the execution of the Tax Acts or the Capital Gains Tax Acts shall not be liable to any penalty in respect of such execution other than as provided by those Acts.

(2) Where any civil or criminal proceeding against any officer or person employed in relation to any duty of income tax, corporation tax or capital gains tax on account of the seizure or detention of any goods is brought to trial, and a verdict or judgment is given against the defendant, then, if the court or judge certifies that there was probable cause for the seizure, the plaintiff shall not be entitled to any damages besides the goods seized, or the value of those goods, or to any costs, and the defendant shall not be liable to any punishment.