

Documents to be in accordance with form prescribed by Revenue Commissioners. ITA67 s165; CGTA75 s51(1) and Sch4 par2; CTA76 s143(12) (b) and (c) and s147(1) and (2) 861.—(1) Every assessment, charge, bond, warrant, notice of assessment or of demand, or other document required to be used in assessing, charging, collecting and levying income tax, corporation tax or capital gains tax shall be in accordance with the forms prescribed from time to time in that behalf by the Revenue Commissioners, and a document in the form prescribed and supplied or approved by them shall be valid and effectual.

(2) (a) In this subsection, “return” includes any statement, declaration or list.

(b) Any return under the Corporation Tax Acts shall be in such form as the Revenue Commissioners prescribe.