

Assessment in absence of return. ITA67 s184; FA69 s33(1) and Sch4 Ptl; CTA76 s140(1) and Sch2 Ptl par7; DCITPA96 s5; CABA96 s24(1) 922.—(1) In this section, “information” includes information received from a member of the Garda Síochána.

(2) Where the inspector does not receive a statement from a person liable to be charged to income tax, the inspector shall to the best of his or her information and judgment, but subject to section 997, make an assessment on that person of the amount at which that person ought to be charged under Schedule E.

(3) Where—

(a) a person makes default in the delivery of a statement in respect of any income tax under Schedule D or F, or

(b) the inspector is not satisfied with a statement which has been delivered, or has received any information as to its insufficiency,

the inspector shall make an assessment on the person concerned in such sum as according to the best of the inspector's judgment ought to be charged on that person.