

Objection by inspector or other officer to schedules. ITA67 s423; F(MP) A68 s3(2) and Sch Ptl; CTA76 s146(1); FA95 s173(1) (b) 936.—(1) The inspector or such other officer as the Revenue Commissioners shall authorise in that behalf (in this section referred to as “other officer”) may, within a reasonable time to be allowed by the Appeal Commissioners after examination by the inspector or other officer of any schedule referred to in section 935, object to that schedule or any part of that schedule, and in that case shall state in writing the cause of his or her objection according to the best of his or her knowledge or information.

(2) In every such case the inspector or other officer shall give notice in writing of his or her objection to the person chargeable in order that that person may, if that person thinks fit, appeal against the objection.

(3) A notice under subsection (2) shall be under cover and sealed, and addressed to the person chargeable.

(4) No assessment shall be confirmed or altered until any appeal against the objection has been heard and determined.