

Function of certain assessors. ITA67 s185 923.—(1) (a) A person appointed under section 855 to be an assessor and a person (in this section also referred to as an “assessor”) appointed under section 854 shall on request be furnished free of charge by any officer in the relevant department or office or by any agent by whom the same are payable with true accounts of any salaries, fees, wages, perquisites, profits, pensions or stipends chargeable under Schedule E.

(b) Every such assessor shall have access to all documents in his or her department or office which concern any such payments.

(c) Every such assessor may, if he or she is dissatisfied with any account referred to in paragraph (a) or in any case in which it may be necessary, require from any person to be charged an account of any salary, fees, wages, perquisites, profits, pensions or stipend, within the like period as is limited for the delivery of statements of profits or gains under the Income Tax Acts, and under the like penalty as is provided in the case of failure to deliver such statements.

(2) The assessors shall assess the persons who hold offices, or are entitled to pensions or stipends, in accordance with the annual amount thereof from the documents, accounts and papers in their respective departments.

(3) Every assessment shall set out—

(a) the full and just annual emoluments of every office and employment of profit, and the full annual amount of every pension or stipend,

(b) the names of the persons entitled to those emoluments, pensions or stipends, and

(c) the tax payable in each case.

(4) An assessor who fails to comply with this section shall be liable to a penalty not exceeding £100 and not less than £20.