

Evidence of authorisation. FA97 s159 858.—(1) In this section, except where the context otherwise requires—

“the Acts” means—

- (a) (i) the Customs Acts,
 - (ii) the statutes relating to the duties of excise and to the management of those duties,
 - (iii) the Tax Acts,
 - (iv) the Capital Gains Tax Acts,
 - (v) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,
 - (vi) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act,
 - (vii) the statutes relating to stamp duty and to the management of that duty,
- and any instruments made thereunder or under any other enactment and relating to tax, and
- (b) the European Communities (Intrastat) Regulations, 1993);

“authorised officer” means an officer of the Revenue Commissioners who is authorised, nominated or appointed under any provision of the Acts to exercise or perform any functions under any of the specified provisions, and “authorised” and “authorisation” shall be construed accordingly;

“functions” includes powers and duties;

“identity card”, in relation to an authorised officer, means a card which is issued to the officer by the Revenue Commissioners and which contains—

- (a) a statement to the effect that the officer—
 - (i) is an officer of the Revenue Commissioners, and
 - (ii) is an authorised officer for the purposes of the specified provisions,
- (b) a photograph and signature of the officer,
- (c) a hologram showing the logo of the Office of the Revenue Commissioners,
- (d) the facsimile signature of a Revenue Commissioner, and

(e) particulars of the specified provisions under which the officer is authorised;

“specified provisions”, in relation to an authorised officer, means either or both the provisions of the Acts under which the authorised officer—

(a) is authorised and which are specified on his or her identity card, and

(b) exercises or performs functions under the Customs Acts or any statutes relating to the duties of excise and to the management of those duties;

“tax” means any tax, duty, levy or charge under the care and management of the Revenue Commissioners.

(2) Where, in the exercise or performance of any functions under any of the specified provisions in relation to him or her, an authorised officer is requested to produce or show his or her authorisation for the purposes of that provision, the production by the authorised officer of his or her identity card—

(a) shall be taken as evidence of authorisation under that provision, and

(b) shall satisfy any obligation under that provision which requires the authorised officer to produce such authorisation on request.

(3) This section shall come into operation on such day as the Minister for Finance may appoint by order.