

Inspectors of taxes. ITA67 s161; FA86 s116 852.—(1) The Revenue Commissioners may appoint inspectors of taxes, and all such inspectors and all other officers or persons employed in the execution of the Income Tax Acts shall observe and follow the orders, instructions and directions of the Revenue Commissioners.

(2) The Revenue Commissioners may revoke an appointment made under this section.

(3) Inspectors of taxes appointed by the Minister for Finance before the 27th day of May, 1986, shall be deemed to have been appointed by the Revenue Commissioners.