

Declarations on taking office. ITA67 s163; F(MP) A68 s3(4) and Sch PtIII; CTA76 s147(5) 857.—(1) Every person appointed to one of the offices named in Part 1 of Schedule 27 shall, before he or she commences to act in the execution of the Income Tax Acts in so far as those Acts relate to tax under Schedule D, make and subscribe the declaration contained in that Part in respect of his or her office.

(2) The declaration may be made before a Peace Commissioner.

(3) A person who acts in the execution of his or her office in relation to tax under Schedule D (otherwise than in respect of any such declaration made before him or her) before he or she has made the prescribed declaration shall forfeit the sum of £100.

(4) All Commissioners and other persons employed for any purpose in connection with the assessment or collection of corporation tax shall be subject to the same obligations as to secrecy with respect to corporation tax as those persons are subject to with respect to income tax, and any declaration made by any such person as to secrecy with respect to income tax shall be deemed to extend also to secrecy with respect to corporation tax.