

## PART 4 Adjudication and Appeals

Assessment of duty by the Commissioners. SA1891 s12 20.—(1) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion, or may express their opinion, with reference to any executed instrument on the following questions:

- (a) whether it is chargeable with any duty;
- (b) with what amount of duty it is chargeable.

(2) Where an instrument which is chargeable with stamp duty has not been delivered to the Commissioners for assessment of duty or impressing of stamps, the Commissioners shall make an assessment of such amount of stamp duty as, to the best of their knowledge, information (including information received from a member of the Garda Síochána) and belief, ought to be charged, levied and paid on the instrument; and the accountable person shall be liable for the payment of the stamp duty so assessed unless, on delivery of the instrument to them, the Commissioners make another assessment to be substituted for such assessment.

(3) The Commissioners may require to be furnished with a copy of the instrument, together with such evidence as they may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable on the instrument, are fully and truly set forth in the instrument.

(4) If the Commissioners are of opinion that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(5) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and when the instrument is stamped in accordance with the assessment it may be stamped with a particular stamp denoting that it is duly stamped.

(6) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes notwithstanding any objection relating to duty.

(7) An instrument on which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment.

(8) Nothing in this section shall—

(a) extend to any instrument chargeable with ad valorem duty, and made as a security for money or stock without limit, or

(b) authorise the stamping after its execution of any instrument which by law cannot be stamped after execution.

(9) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable.

(10) If at any time it appears that for any reason an assessment is incorrect the Commissioners shall make such other assessment as they consider appropriate, which assessment shall be substituted for the first-mentioned assessment.

(11) If at any time it appears, in respect of an instrument which has been stamped in accordance with an assessment, that for any reason the assessment was an underassessment the Commissioners shall make such additional assessment as they consider appropriate.