

Recovery of penalties. ITA67 s508; FA68 s6(6); CTA76 s147(3) and (4) 1061.—(1) Without prejudice to any other mode of recovery of a penalty under the preceding provisions of this Part or under section 305, 783, 789 or 886, an officer of the Revenue Commissioners authorised by them for the purposes of this subsection may sue in his or her own name by civil proceedings for the recovery of the penalty in the High Court as a liquidated sum, and section 94 of the Courts of Justice Act, 1924 , shall apply accordingly.

(2) Where an officer who has commenced proceedings pursuant to this section, or who has continued the proceedings by virtue of this subsection, dies or otherwise ceases for any reason to be an officer authorised for the purposes of subsection (1)—

(a) the right of such officer to continue the proceedings shall cease and the right to continue them shall vest in such other officer so authorised as may be nominated by the Revenue Commissioners,

(b) where such other officer is nominated under paragraph (a), he or she shall be entitled accordingly to be substituted as a party to the proceedings in the place of the first-mentioned officer, and

(c) where an officer is so substituted, he or she shall give notice in writing of the substitution to the defendant.

(3) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying that—

(a) a person is an officer of the Revenue Commissioners, and

(b) he or she has been authorised by them for the purposes of subsection (1),

shall be evidence of those facts until the contrary is proved.

(4) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying that—

(a) the plaintiff has ceased to be an officer of the Revenue Commissioners authorised by them for the purposes of subsection (1),

(b) another person is an officer of the Revenue Commissioners,

(c) such other person has been authorised by them for the purposes of subsection (1), and

(d) he or she has been nominated by them in relation to the proceedings for the purposes of subsection (2),

shall be evidence of those facts until the contrary is proved.

(5) In proceedings pursuant to this section, a certificate certifying the facts referred to in subsection (3) or (4) and purporting to be signed by a Revenue Commissioner may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been so signed.

(6) Subject to this section, the rules of the High Court for the time being applicable to civil proceedings shall apply to proceedings pursuant to this section.