

Admissibility of statements and documents in criminal and tax proceedings. ITA67 s521; FA74 s86 and Sch2 PtI; CTA76 s147(1) and (2) 1067.—(1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any proceedings mentioned in subsection (2) by reason only that it has been drawn to the person's attention that—

(a) in relation to income tax or, as the case may be, corporation tax, the Revenue Commissioners may accept pecuniary settlements instead of instituting proceedings, and

(b) although no undertaking can be given as to whether or not the Revenue Commissioners will accept such a settlement in the case of any particular person, it is the practice of the Revenue Commissioners to be influenced by the fact that a person has made a full confession of any fraud or default to which the person has been a party and has given full facilities for investigation,

and that the person was or may have been induced thereby to make the statements or produce the documents.

(2) The proceedings referred to in subsection (1) are—

(a) any criminal proceedings against the person in question for any form of fraud or wilful default in connection with or in relation to income tax or corporation tax, and

(b) any proceedings against the person in question for the recovery of any sum due from that person, whether by means of tax, fine, forfeiture or penalty, in connection with or in relation to income tax or corporation tax.