

Signing of returns, etc. CATA 1976 s37 47.—(1) A return or an additional return required to be delivered under this Act shall be signed by the accountable person who delivers the return or the additional return and shall include a declaration by the person signing it that the return or additional return is, to the best of that person's knowledge, information and belief, correct and complete.

(2) The Commissioners may require a return or an additional return to be made on oath.

(3) The Commissioners may, if they so think fit, accept a return or an additional return under this Act that has not been signed in accordance with this section and such return or additional return is deemed to be duly delivered to the Commissioners under this Act.

(4) (a) A return or additional return delivered under this Act shall—

(i) be made on a form provided, or approved of, by the Commissioners, or

(ii) except in a case to which subsection (2) relates but in a case where subsection (3) applies, be in a form approved of by the Commissioners and delivered by any electronic, photographic or other process approved of by them and in circumstances where the use of such process has been agreed by them and subject to such conditions as they may impose.

(b) An affidavit, additional affidavit, account or additional account, delivered under this Act, shall be made on a form provided, or approved of, by the Commissioners.

(5) Any oath or affidavit to be made for the purposes of this Act may be made—

(a) before the Commissioners,

(b) before any officer or person authorised by the Commissioners in that behalf,

(c) before any Commissioner for Oaths or any Peace Commissioner or Notary Public in the State, or

(d) at any place outside the State, before any person duly authorised to administer oaths in that place.