

Determination of liability in cases of default. ITA67 s427; F(MP) A68 s3(2) and Sch Ptl; CTA76 s146(1); FA95 s173(1) (b) 940.—Where—

(a) a person has neglected or refused to deliver a schedule in accordance with a precept of the Appeal Commissioners,

(b) any clerk, agent or servant of, or any person confidentially employed by, a person chargeable, having been summoned, has neglected or refused to appear before the Appeal Commissioners to be examined,

(c) the person chargeable or that person's clerk, agent or servant or any person confidentially employed by the person chargeable has declined to answer any question put to him or her by the Appeal Commissioners,

(d) an objection has been made to a schedule and the objection has not been appealed against, or

(e) the Appeal Commissioners decide to allow any objection made by the inspector or such other officer as the Revenue Commissioners shall authorise in that behalf,

the Appeal Commissioners shall ascertain and settle according to the best of their judgment the sum in which the person chargeable ought to be charged.