

Declaration to be made by Commissioners. ITA67 s159 855.—The respective Commissioners for executing the Income Tax Acts in relation to offices and employments of profit and pensions and stipends shall, as soon as practicable after their appointment, meet and make and subscribe the declaration contained in Part 2 of Schedule 27 and may respectively elect a clerk and assessors and, if the tax cannot be deducted at the department or office of the Commissioners or at the office for which they act, they may, from among the officers in their respective departments, appoint separate assessors and collectors for each such department.