

Supplementary provisions ). CTA76 s154 and s147(3) and (4) (as it relates to application of ITA67 s172(5)) 1076.—(1) In this Chapter, “secretary” includes persons mentioned in section 1044 (2) and, in the case of a company not resident in the State, the agent, manager, factor or other representative of the company.

(2) In proceedings for the recovery of a penalty incurred under the provisions of the Corporation Tax Acts—

(a) a certificate signed by an inspector which certifies that he or she has examined his or her relevant records and that it appears from those records that a stated notice was duly given to the defendant on a stated day shall be evidence until the contrary is proved that the defendant received that notice in the ordinary course;

(b) a certificate signed by an inspector which certifies that he or she has examined his or her relevant records and that it appears from those records that during a stated period a stated return was not received from the defendant shall be evidence until the contrary is proved that the defendant did not during that period deliver that return;

(c) a certificate certifying as provided for in paragraph (a) or (b) and purporting to be signed by an inspector may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by such inspector.