

Evidence in proceedings in Circuit Court or District Court for recovery of income tax. ITA67 s489; FA74 s70, s86 and Sch2 Ptl 965.—(1) In any proceedings in the Circuit Court or the District Court for or in relation to the recovery of income tax an affidavit duly made by an officer of the Revenue Commissioners deposing to any of the following matters—

- (a) that the assessment of tax was duly made,
- (b) that the assessment has become final and conclusive,
- (c) that the tax or any specified part of the tax is due and out standing,
- (d) that demand for the payment of the tax has been duly made,

shall be evidence until the contrary is proved of the matters so deposed to.

(2) Where the averments in the affidavit are not disputed by the defendant or respondent, it shall not be necessary for the officer by whom the affidavit was made to attend or give oral evidence at the hearing of the proceedings nor shall it be necessary to produce or put in evidence at the hearing any register, file, book of assessment or other record relating to the tax.

(3) Where any averment contained in the affidavit is disputed by the defendant or respondent, the judge shall, on such terms as to costs as he or she thinks just, give a reasonable opportunity by adjournment of the hearing or otherwise for the officer by whom the affidavit was made to attend and give oral evidence in the proceedings and for any register, file, book of assessment or other record relating to the tax to be produced and put in evidence in the proceedings.