

Rules as to delivery of statements. ITA67 s533; FA69 s65(1) and Sch5 Ptl 866.—Any person who, on that person's own behalf or on behalf of another person or body of persons, delivers a statement of the amount of the profits on which any income tax is chargeable shall observe the rules and directions contained in Schedule 28 in so far as those rules and directions are respectively applicable.