

112.— For the purposes of this Act and regulations, where an officer of the Revenue Commissioners nominated in accordance with regulations for the purposes of section 110 or an inspector of taxes or an officer of the Revenue Commissioners authorised for the purposes of section 111, or any other officer of the Revenue Commissioners acting with the knowledge of such nominated officer or such inspector or such authorised officer causes to issue, manually or by any electronic, photographic or other process, a notice of estimation or assessment of tax bearing the name of such nominated officer or such inspector or such authorised officer, that estimate or assessment to which the notice of estimation or assessment of tax relates shall be deemed—

(a) in the case of an estimate made under section 110, to have been made by such nominated officer, and

(b) in the case of an assessment made under section 111, to have been made by such inspector or such authorised officer, as the case may be, to the best of such inspector's or such authorised officer's opinion.