

Anonymity of authorised officers in relation to certain matters. FA83 s19A; DCITPA96 s12; CABA96 s23  
859.—(1) In this section—

“authorised officer” means an officer of the Revenue Commissioners nominated by them to be a member of the staff of the body;

“the body” has the meaning assigned to it by section 58;

“proceedings” includes any hearing before the Appeal Commissioners (within the meaning of the Revenue Acts);

“the Revenue Acts” means—

(a) the Customs Acts,

(b) the statutes relating to the duties of excise and to the management of those duties,

(c) the Tax Acts,

(d) the Capital Gains Tax Acts,

(e) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,

(f) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act,

(g) the statutes relating to stamp duty and the management of that duty,

(h) Chapter IV of Part II of the Finance Act, 1992 , and

(i) Part VI of the Finance Act, 1983 ,

and any instruments made thereunder or under any other enactment and relating to tax;

“tax” means any tax, duty, levy or charge under the care and management of the Revenue Commissioners.

(2) Notwithstanding any requirement made by or under any enactment or any other requirement in administrative and operational procedures, including internal procedures, all reasonable care shall be taken to ensure that the identity of an authorised officer shall not be revealed.

(3) In particular and without prejudice to the generality of subsection (2):

(a) where, for the purposes of exercising or performing his or her powers or duties under the Revenue Acts in pursuance of the functions of the body, an authorised officer may apart from this section be required

to produce or show any written authority or warrant of appointment under those Acts or otherwise to identify himself or herself, the authorised officer shall—

(i) not be required to produce or show any such authority or warrant of appointment or to so identify himself or herself, for the purposes of exercising or performing his or her powers or duties under those Acts, and

(ii) be accompanied by a member of the Garda Síochána who shall, on request by a person affected, identify himself or herself as a member of the Garda Síochána and shall state that he or she is accompanied by an authorised officer;

(b) where, in pursuance of the functions of the body, an authorised officer exercises or performs in writing any of his or her powers or duties under the Revenue Acts or any provision of any other enactment, whenever passed, which relates to Revenue, such exercise or performance of his or her powers or duties shall be done in the name of the body and not in the name of the individual authorised officer involved, notwithstanding any provision to the contrary in any of those enactments;

(c) in any proceedings arising out of the exercise or performance, in pursuance of the functions of the body, of powers or duties by an authorised officer, any documents relating to such proceedings shall not reveal the identity of any authorised officer, notwithstanding any requirements to the contrary in any provision, and in any proceedings the identity of such officer other than as an authorised officer shall not be revealed other than to the judge or the Appeal Commissioner, as the case may be, hearing the case;

(d) where, in pursuance of the functions of the body, an authorised officer is required, in any proceedings, to give evidence and the judge or the Appeal Commissioner, as the case may be, is satisfied that there are reasonable grounds in the public interest to direct that evidence to be given by such authorised officer should be given in the hearing and not in the sight of any person, he or she may so direct.