

Administration of oaths. ITA67 s164; F(MP) A68 s3(1) and (3) and Sch PtI; CTA76 s147(1) and (2) 860.—(1) A Peace Commissioner may administer an oath to be taken before a Commissioner by any officer or person in any matter relating to the execution of the Tax Acts.

(2) An Appeal Commissioner may administer an oath to be taken before the Appeal Commissioners under the Tax Acts by any officer or person in any matter relating to the execution of the Tax Acts.