

Summoning and examination of witnesses. ITA67 s426; F(MP) A68 s3(2) and Sch Ptl; CTA76 s146(1); FA82 s60(2) (c); FA92 s248 939.—(1) (a) The Appeal Commissioners may summon any person whom they think able to give evidence as respects an assessment made on another person to appear before them to be examined, and may examine such person on oath.

(b) The clerk, agent, servant or other person confidentially employed in the affairs of a person chargeable shall be examined in the same manner, and subject to the same restrictions, as in the case of a person chargeable who presents himself or herself to be examined orally.

(2) The oath shall be that the evidence to be given, touching the matter in question, by the person sworn shall be the truth, the whole truth and nothing but the truth, and the oath shall be subscribed by the person by whom it is made.

(3) A person who after being duly summoned—

(a) neglects or refuses to appear before the Appeal Commissioners at the time and place appointed for that purpose,

(b) appears but refuses to be sworn or to subscribe the oath, or

(c) refuses to answer any lawful question touching the matters under consideration,

shall be liable to a penalty of £750; but the penalty imposed in respect of any offence under paragraph (b) or (c) shall not apply to any clerk, agent, servant or other person referred to in subsection (1) (b).