



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART II

INCOME TAX.

28 Incorrect returns.

If a person delivers to any surveyor a list, declaration or statement on a form prepared for the purpose by direction of the Commissioners of Inland Revenue, he shall be deemed for the purposes of section one hundred and seven of the Income Tax Act, 1918 (which, amongst other things, provides a penalty for certain incorrect returns) to have been required by a particular notice under the Income Tax Acts to prepare and deliver that list, declaration or statement, and the time limited for the delivery thereof shall be deemed for the purposes of the said section to have expired on the date of its delivery to the said surveyor.