

Miscellaneous ). FA88 s20(5), s21(1), (3) to (5) and (7) to (8); FA91 s53; FA92 s33(1) 959.—(1) Section 1048 shall apply to an amendment of an assessment under section 955 as it applies to an additional first assessment under section 924.

(2) Where the inspector or any other officer of the Revenue Commissioners acting with the knowledge of the inspector causes to issue, manually or by any electronic, photographic or other process, a notice of preliminary tax bearing the name of the inspector or a notice of assessment or a notice of an amendment of an assessment bearing the name of the inspector, that notice of preliminary tax shall for the purposes of the Tax Acts and the Capital Gains Tax Acts be deemed to have been given by the inspector to the best of his or her opinion, and that assessment or amended assessment to which the notice of assessment or notice of amended assessment relates, as the case may be, shall for those purposes be deemed to have been made by the inspector to the best of his or her judgment.

(3) An assessment which is otherwise final and conclusive shall not for any purpose of the Tax Acts and the Capital Gains Tax Acts be regarded as not final and conclusive or as ceasing to be final and conclusive by reason only of the fact that the inspector has amended or may amend the assessment pursuant to section 955 and, where in the case of a chargeable person the inspector elects under section 954 (4) not to make an assessment for any chargeable period, the Tax Acts and the Capital Gains Tax Acts shall apply as if an assessment for that chargeable period made on the chargeable person had become final and conclusive on the date on which the notice of election is given.

(4) The giving by a chargeable person of a notice pursuant to section 876 shall not remove from the person an obligation to deliver a return under section 951.

(5) The provisions of this Part as respects due dates for payment of tax shall apply subject to sections 579 (4) (b) and 981.

(6) References in this Part to any provision of the Income Tax Acts shall, where appropriate for capital gains tax and unless the contrary intention appears, be construed as a reference to those provisions as applied in relation to capital gains tax by sections 913, 931, 976, 1051, 1077 or 1083, as appropriate.

(7) Section 926 shall not apply to a chargeable person as respects any chargeable period.