

Registration of certain persons as employers and requirement to send certain notifications. FA74 s72  
988.—(1) Where the Revenue Commissioners have reason to believe that a person is liable to send them a notification under regulation 8 of the Income Tax (Employments) Regulations, 1960 ), and has not done so, they may register that person's name and address in the register kept and maintained under paragraph (4) of that regulation (in this section referred to as “the register”) and serve a notice on that person stating that that person has been so registered.

(2) Where a notice is served under subsection (1) on a person, the following provisions shall apply:

(a) if the person claims to be not liable to send the notification referred to in subsection (1), the person may, by giving notice in writing to the Revenue Commissioners within the period of 14 days from the service of the notice under subsection (1), require the claim to be referred to the Appeal Commissioners and their decision on the claim shall be final and conclusive;

(b) if no such claim is, within the time specified in paragraph (a), required to be referred, or if such claim is required to be referred and there is a determination by the Appeal Commissioners against the appellant, the appellant shall be regarded for the purposes of the Regulations referred to in subsection (1) as an employer who had sent a notification under paragraph (1) of regulation 8 of those Regulations;

(c) if a claim is required to be referred and there is a determination by the Appeal Commissioners in favour of the appellant, the Revenue Commissioners shall on that determination delete the appellant's name and address from the register.

(3) (a) Where a person whose name and address is registered in the register is not liable, under regulation 31 of the Regulations referred to in subsection (1), to remit to the Collector-General any amount of tax for an income tax month, such person shall, within the period of 9 days from the end of that month, make a declaration to that effect in a form prescribed by the Revenue Commissioners and shall send that form to the Collector-General.

(b) Where a person whose name and address is registered in the register ceases to pay emoluments to which this Chapter applies, such person shall, within the period of 14 days from the date on which such person ceased to pay such emoluments, notify the Revenue Commissioners to that effect.

(4) Section 987 shall apply to a non-compliance with subsection (3) as it applies to a non-compliance with regulations under this Chapter.