

Recovery of tax. ITA67 s131; FA73 s22 993.—(1) (a) The provisions of any enactment relating to the recovery of income tax charged under Schedule E shall apply to the recovery of any amount of tax which an employer is liable under this Chapter and any regulations under this Chapter to pay to the Revenue Commissioners by reference to any income tax month as if that amount had been charged on the employer under Schedule E.

(b) In particular and without prejudice to the generality of paragraph (a), this subsection applies sections 962, 963, 966 and 998.

(c) Provisions as applied by this subsection shall so apply subject to any modifications specified by regulations under section 986.

(2) Proceedings may be brought for the recovery of the total amount which the employer is liable under this Chapter and any regulations under this Chapter to pay to the Revenue Commissioners by reference to any income tax month without distinguishing the amounts which the employer is liable to pay by reference to each employee and without specifying the employees in question, and for the purposes of the proceedings that total amount shall be one single cause of action or one matter of complaint; but nothing in this subsection shall prevent the bringing of separate proceedings for the recovery of each of the several amounts which the employer is so liable to pay by reference to any income tax month and to the employer's several employees.

(3) In proceedings instituted by virtue of this section for the recovery of any amount of tax—

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that a stated amount of tax is due and payable by the defendant shall be evidence until the contrary is proved that that amount is so due and payable, and

(b) a certificate so certifying and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners.

(4) Any reference in this section to an amount of tax shall include a reference to interest payable in the case in question under section 991.

(5) This section shall apply to the recovery of—

(a) any amount of tax estimated under section 989, and

(b) any amount of tax estimated under section 990 or any balance of tax so estimated but remaining unpaid,

as if the amount so estimated or the balance of tax so estimated but remaining unpaid were an amount of tax which any person paying emoluments was liable under this Chapter and any regulations under this Chapter to pay to the Revenue Commissioners.