

Persons acting for incapacitated persons and non-residents. ITA67 s170; F(MP) A68 s6(4) 878.—(1) Every person (in this subsection referred to as “the first-mentioned person”) acting in any character on behalf of any incapacitated person or person not resident in the State who, by reason of such incapacity or non-residence in the State, may not be personally charged under the Income Tax Acts shall, whenever required to do so by a notice given to the first-mentioned person by an inspector, within the time permitted by such notice and in any district in which the first-mentioned person may be chargeable on the first-mentioned person's own account, deliver a statement described in section 877 of the profits or gains in respect of which income tax is to be charged on the first-mentioned person on account of that other person, together with the prescribed declaration.

(2) Where 2 or more such persons are liable to be charged for the same person—

(a) one statement only shall be required to be delivered which may be made by them jointly or by any one or more of them, and

(b) notice in writing may be given by any such persons to the inspector for each district in which they are called on for a statement stating in which district or districts they are respectively chargeable on their own account, and in which of those districts they desire to be charged on behalf of the person for whom they act, and they shall, if any one such person is liable to be charged on such person's own account in that district, be charged in that district accordingly by one assessment.