

PART 46 Persons Chargeable in a Representative Capacity

CHAPTER 1 Income tax and corporation tax

Bodies of persons. ITA67 s207 1044.—(1) Subject to section 21, every body of persons shall be chargeable to income tax in the like manner as any person is chargeable under the Income Tax Acts.

(2) The treasurer (or other officer acting as such), auditor or receiver for the time being of any body of persons chargeable to income tax shall be answerable for doing all such acts as are required to be done under the Income Tax Acts for the purpose of the assessment of such body and for payment of the tax, and for the purpose of the assessment of the officers and persons in the employment of such body; but, in the case of a company, the person so answerable shall be the secretary of the company or other officer (by whatever name called) performing the duties of secretary.

(3) Every such officer may from time to time retain out of any money coming into his or her hands on behalf of the body so much of that money as is sufficient to pay the tax charged on the body, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts.