

General provisions relating to allowances, deductions and reliefs. ITA67 s146, s149 and Sch4 par1(1) and par2(1) and (3) to (5); F(MP)A68 s3(4) and (5) and Sch PtIII and PtIV; FA96 s132(1) and Sch5 PtI par1(5) and (6) 459.—(1) A claimant shall not be entitled to an allowance, deduction or relief under the provisions specified in the Table to section 458 in respect of any income the tax on which the claimant is entitled to charge against any other person, or to deduct, retain or satisfy out of any payment which the claimant is liable to make to any other person.

(2) Except where otherwise provided, any allowance, deduction or relief under the provisions specified in the Table to section 458 shall be given either by discharge or reduction of the assessment, or by repayment of the excess which has been paid, or by all of those means, as the case may require.

(3) Any claim shall be accompanied by a declaration and statement in the prescribed form signed by the claimant setting out—

(a) all the particular sources from which the claimant's income arises and the particular amount arising from each source,

(b) all particulars of any yearly interest or other annual payments reserved or charged on the claimant's income, whereby the claimant's income is or may be diminished, and

(c) all particulars of sums which the claimant has charged or may be entitled to charge on account of tax against any other person, or which the claimant has deducted, or may be entitled to deduct, out of any payment to which the claimant is or may be liable.

(4) (a) The claim shall be made and proved in accordance with the powers and provisions under which tax under Schedule D is ascertained and charged.

(b) Where a claimant is not in the State, an affidavit stating the particulars required by the Income Tax Acts, and taken before any person who has authority to administer in the place where the claimant resides an oath with regard to any matter relating to the public revenue of the State, may be received by the Revenue Commissioners.

(c) Where satisfactory proof is given that a claimant is unable to attend in person, a claim on the claimant's behalf may be made by any guardian, trustee, attorney, agent or factor acting for the claimant.

(d) Where a person is assessable on behalf of any other person, such person may make a claim on behalf of that other person.