

Returns by nominee shareholders. CGTA75 s51(1) and Sch4 par5 915.—(1) In this section, references to shares include references to securities and loan capital.

(2) Where, for the purpose of obtaining particulars of chargeable gains, any person in whose name any shares of a company are registered is so required by notice in writing by the Revenue Commissioners or by an inspector, that person shall state whether or not that person is the beneficial owner of those shares and, if that person is not the beneficial owner of those shares or any of them, shall furnish the name and address of the person or persons on whose behalf the shares are registered in that person's name.