

Provisions supplementary to section 643. F(MP)A68 s21; FA81 s29(3) 644.—(1) (a) Where a person (in this subsection referred to as “the first-mentioned person”) is assessed to tax under section 643 and that assessment to tax arises in consequence of and in respect of consideration receivable by another person (in this subsection referred to as “the second-mentioned person”)—

(i) the first-mentioned person shall be entitled to recover from the second-mentioned person any part of that tax which the first-mentioned person has paid,

(ii) if any part of that tax remains unpaid at the expiration of 6 months from the date when it became due and payable, it shall be recoverable from the second-mentioned person as though the second-mentioned person were the person so assessed, but without prejudice to the right to recover the tax from the first-mentioned person, and

(iii) for the purposes of subparagraph (i), the inspector shall on request furnish a certificate specifying the amount of income in respect of which tax has been paid and the amount of tax so paid, and the certificate shall be evidence until the contrary is proved of any facts stated in the certificate.

(b) For the purposes of this subsection, any amount which by virtue of section 643 is treated as the income of a person shall, notwithstanding any other provision of the Tax Acts, be treated as the highest part of the person's income.

(2) Where it appears to the Revenue Commissioners that any person entitled to any consideration or other amount chargeable to tax under section 643 is not resident in the State, they may direct that section 238 shall apply to any payment forming part of that amount as if the payment were an annual payment charged with tax under Schedule D, but without prejudice to the final determination of the liability of that person, including any liability under subsection (1)(a)(ii).

(3) Section 643 shall apply subject to any provision of the Tax Acts deeming income to be income of a particular person.

(4) Where by virtue of section 643 (3)(c) any person is charged to tax on the realisation of a gain, and by virtue of section 643 (10) the computation of the gain proceeded on the basis that the land or some other property was appropriated at any time as trading stock, that land or other property shall also be treated on that basis for the purposes of section 596.

(5) Where by virtue of section 643 (11) the person charged to tax is a person other than the person for whom the capital amount was obtained or the person by whom the gain was realised and the tax has been paid, then, for the purposes of sections 551 and 554, the person for whom the capital amount was obtained or the person by whom the gain was realised, as may be appropriate, shall be regarded as having been charged to the tax so paid.