

CHAPTER 2 Corporation tax

Collection of corporation tax. CTA76 s145(1) and (2) 973.—(1) The Collector-General shall collect and levy the tax from time to time charged on all assessments to corporation tax of which particulars have been transmitted to him or her under section 928 (1).

(2) All such powers as are exercisable with respect to the collecting and levying of sums of income tax under Schedule D of which particulars are transmitted under section 928 (1) shall extend with respect to sums of corporation tax of which particulars are transmitted under that section.