

Issue of demand notes and receipts. ITA67 s478; FA96 s132(2) and Sch5 PtII 961.—(1) When income tax becomes due and payable, the Collector-General shall make demand of the respective sums given to him or her in charge to collect from the persons charged with those sums, or at the places of their last abode, or on the premises in respect of which the tax is charged, as the case may require.

(2) On payment of income tax, the Collector-General shall without charge give a receipt under his or her hand on the prescribed form.