

Distributions to non-residents. CTA76 s83(4); FA92 s38(2); FA94 s27(a); FA95 s39 153.—(1) Where for any year of assessment the income of a person who for that year is neither resident nor ordinarily resident in the State includes an amount in respect of a distribution made by a company resident in the State—

(a) the liability of the person to income tax in respect of the distribution shall be reduced by the amount by which that liability, before it is reduced by the tax credit (if any) in respect of the distribution, exceeds the amount (which may be nil) of that tax credit, and

(b) the amount or value of the distribution shall be treated for the purposes of sections 237 and 238 as not brought into charge to income tax.

(2) The Revenue Commissioners may by notice in writing require a company which has made a distribution to furnish them, within such time as they may direct, with such particulars as they consider necessary to identify persons benefiting from subsection (1).