

CHAPTER 4 Collection and recovery of income tax on certain emoluments (PAYE system)

Interpretation). ITA67 s124 983.—In this Chapter, except where the context otherwise requires—

“emoluments” means anything assessable to income tax under Schedule E, and references to payments of emoluments include references to payments on account of emoluments;

“employee” means any person in receipt of emoluments;

“employer” means any person paying emoluments;

“income tax month” means a month beginning on the 6th day of any of the months of April to March in any year of assessment;

“tax deduction card” means a tax deduction card in the form prescribed by the Revenue Commissioners or such other document corresponding to a tax deduction card as may be authorised by the Revenue Commissioners in any particular case.