

CHAPTER 2 Provision against double assessment and relief for error or mistake

Double assessment. ITA67 s190; F(MP) A68 s3(2) and Sch Ptl; CTA76 s147(1) and (2) 929.—(1) A person who, either on the person's own account or on behalf of another person, has been assessed to income tax or corporation tax, and is by any error or mistake again assessed for the same year of assessment or the same accounting period, as the case may be, for the same cause and on the same account, may apply for relief to the Appeal Commissioners who, on proof to their satisfaction of the double assessment, shall cause the assessment, or so much of the assessment as constitutes a double assessment, to be vacated.

(2) Where it appears to the satisfaction of the Revenue Commissioners that a person has been assessed more than once for the same cause and for the same year of assessment or the same accounting period, as the case may be, they shall direct the whole, or such part, of any assessment as appears to be an overcharge to be vacated, and thereupon the whole, or such part, of the assessment shall be vacated accordingly.

(3) Where it is proved to the satisfaction of the Revenue Commissioners that any such double assessment has been made and that payment has been made on both assessments, they shall order the amount of the overpayment to be repaid to the applicant.