

Returns relating to non-resident companies and trusts. CGTA75 s51(1) and Sch4 par7 917.—A person who—

(a) holds shares or securities in a company not resident or ordinarily resident in the State, or

(b) is beneficially interested or acts as agent for or on behalf of a person who is beneficially interested in settled property under a settlement the trustees of which are not resident or ordinarily resident in the State,

may be required by a notice by the Revenue Commissioners to give such particulars as the Revenue Commissioners may consider are required to determine whether the company or trust is within section 579 or 590, and whether any chargeable gains have accrued to that company, or to the trustees of that settlement, in respect of which the person to whom the notice is given is liable to capital gains tax under section 579 or 590.