

PART 37 Administration

Taxes under care and management of Revenue Commissioners. ITA67 s155; CGTA75 s51(1) and Sch4 pars 1(1) and (2); CTA76 s6(5); FA96 s132(1) and Sch5 Ptl par10(1) 849.—(1) In this section, “tax” means income tax, corporation tax and capital gains tax.

(2) All duties of tax shall be under the care and management of the Revenue Commissioners.

(3) The Revenue Commissioners may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving and accounting for tax in the like and in as full and ample a manner as they are authorised to do in relation to any other duties under their care and management and, unless the Minister for Finance otherwise directs, shall appoint such officers and other persons for collecting, receiving, managing and accounting for any duties of tax as are not required to be appointed by some other authority.

(4) All such appointments shall continue in force, notwithstanding the death, or the ceasing to hold office, of any Revenue Commissioner, and the holders shall have power to execute the duties of their respective offices and to enforce in the execution of those offices all laws and regulations relating to tax in every part of the State.

(5) The Revenue Commissioners may suspend, reduce, discharge or restore, as they see fit, any such officer or person.

(6) Any act or thing required or permitted by this or any other statute to be done by the Revenue Commissioners in relation to tax may be done by any one Revenue Commissioner.