

Delivery of returns CATA 1976 s36 46.—(1) In this section—

(a) notwithstanding anything contained in sections 6 and 11 a reference, other than in subsection (13) or (14), to a gift or a taxable gift includes a reference to an inheritance or a taxable inheritance, as the case may be, and

(b) a reference to a donee includes a reference to a successor.

(2) Subject to paragraph (e) of section 21, any person who is primarily accountable for the payment of tax by virtue of section 45 (1), or by virtue of paragraph (c) of section 16 shall, within 4 months after the relevant date referred to in subsection (5)—

(a) deliver to the Commissioners a full and true return of—

(i) every gift in respect of which that person is so primarily accountable,

(ii) all the property comprised in such gift on the valuation date,

(iii) an estimate of the market value of such property on the valuation date, and

(iv) such particulars as may be relevant to the assessment of tax in respect of such gift;

(b) notwithstanding section 49, make on that return an assessment of such amount of tax as, to the best of that person's knowledge, information and belief, ought to be charged, levied and paid on that valuation date, and

(c) duly pay the amount of such tax.

(3) Subsection (2)(c) shall be complied with—

(a) where the tax due and payable in respect of any part of the gift is being paid by instalments under section 54, by the due payment of—

(i) an amount which includes any instalment of tax which has fallen due prior to or on the date of the assessment of the tax referred to in subsection (2)(b), and

(ii) any further instalments of such tax on the due dates in accordance with that section;

(b) where the tax due and payable is inheritance tax which is being wholly or partly paid by the transfer of securities to the Minister for Finance under section 58, by—

(i) delivering to the Commissioners with the return an application to pay all or part of the tax by such transfer,

(ii) completing the transfer of the securities to the Minister for Finance within such time, not being less than 30 days, as may be specified by the Commissioners by notice in writing, and

(iii) duly paying the excess, if any, of the amount of the tax referred to in subsection (2)(b), or in paragraph (a)(i), over the nominal face value of the securities tendered in payment of the tax in accordance with subparagraph (i).

(4) Subsection (2) applies to a charge for tax arising by reason of section 15 and to any other gift where—

(a) the aggregate of the taxable values of all taxable gifts taken by the donee on or after 5 December 1991, which have the same group threshold ) as that other gift, exceeds an amount which is 80 per cent of the threshold amount ) which applies in the computation of tax on that aggregate, or

(b) the donee or, in a case to which section 32 (2) applies, the transferee (within the meaning of, and to the extent provided for by, that section) is required by notice in writing by the Commissioners to deliver a return,

and for the purposes of this subsection, a reference to a gift includes a reference to a part of a gift or to a part of a taxable gift, as the case may be.

(5) For the purposes of this section, the relevant date shall be—

(a) the valuation date, or

(b) where the donee or, in a case to which section 32 (2) applies, the transferee (within the meaning of, and to the extent provided for by, that section) is required by notice in writing by the Commissioners to deliver a return, the date of the notice.

(6) Any person who is accountable for the payment of tax by virtue of subsection (2) or (9) of section 45 shall, if that person is required by notice in writing by the Commissioners to do so, comply with paragraphs (a), (b) and (c) of subsection (2) (1)) within such time, not being less than 30 days, as may be specified in the notice.

(7) (a) Any accountable person shall, if that person is so required by the Commissioners by notice in writing, deliver and verify to the Commissioners within such time, not being less than 30 days, as may be specified in the notice—

(i) a statement (where appropriate, on a form provided, or approved of, by them) of such particulars relating to any property, and

(ii) such evidence as they require,

as may, in their opinion, be relevant to the assessment of tax in respect of the gift.

(b) The Commissioners may authorise a person to inspect—

(i) any property comprised in a gift, or

(ii) any books, records, accounts or other documents, in whatever form they are stored, maintained or preserved, relating to any property as may in their opinion be relevant to the assessment of tax in respect of a gift,

and the person having the custody or possession of that property, or of those books, records, accounts or documents, shall permit the person so authorised to make that inspection at such reasonable times as the Commissioners consider necessary.

(8) The Commissioners may by notice in writing require any accountable person to—

(a) deliver to them within such time, not being less than 30 days, as may be specified in the notice, an additional return, if it appears to the Commissioners that a return made by that accountable person is defective in a material respect by reason of anything contained in or omitted from it,

(b) notwithstanding section 49, make on that additional return an assessment of such amended amount of tax as, to the best of that person's knowledge, information and belief, ought to be charged, levied and paid on the relevant gift, and

(c) duly pay the outstanding tax, if any, for which that person is accountable in respect of that gift,

and

(i) the requirements of subparagraphs (ii), (iii) and (iv) of subsection (2)(a) shall apply to such additional return required by virtue of paragraph (a), and

(ii) subsection (3) shall, with any necessary modifications, apply to any payment required by virtue of paragraph (c).

(9) Where any accountable person who has delivered a return or an additional return is aware or becomes aware at any time that the return or additional return is defective in a material respect by reason of anything contained in or omitted from it, that person shall, without application from the Commissioners and within 3 months of so becoming aware—

(a) deliver to them an additional return,

(b) notwithstanding section 49, make on that additional return an assessment of such amended amount of tax as, to the best of that person's knowledge, information and belief, ought to be charged, levied and paid on the relevant gift, and

(c) duly pay the outstanding tax, if any, for which that person is accountable in respect of that gift,

and

(i) the requirements of subparagraphs (ii), (iii) and (iv) of subsection (2)(a) shall apply to such additional return required by virtue of paragraph (a), and

(ii) subsection (3) shall, with any necessary modifications, apply to any payment required by virtue of paragraph (c).

(10) Any amount of tax payable by an accountable person in respect of an assessment of tax made by that accountable person on a return delivered by that accountable person ) shall accompany the return and be paid to the Collector.

(11) Any assessment or payment of tax made under this section shall include interest on tax payable in accordance with section 51.

(12) The Commissioners may by notice in writing require any person to deliver to them within such time, not being less than 30 days, as may be specified in the notice, a full and true return showing details of every taxable gift (including the property comprised in such gift) taken by that person during the period specified in the notice or, as the case may be, indicating that that person has taken no taxable gift during that period.

(13) As respects a taxable gift to which this subsection applies, any accountable person who is a disponent shall within 4 months of the valuation date deliver to the Commissioners a full and true return—

(a) of all the property comprised in such gift on the valuation date,

(b) of an estimate of the market value of such property on the valuation date, and

(c) of such particulars as may be relevant to the assessment of tax in respect of the gift.

(14) Subsection (13) applies to a taxable gift, in the case where—

(a) the taxable value of the taxable gift exceeds an amount which is 80 per cent of the group threshold ) which applies in relation to that gift for the purposes of the computation of the tax on that gift,

(b) the taxable value of the taxable gift taken by the donee from the disponent increases the total taxable value of all taxable gifts and taxable inheritances taken on or after 5 December 1991 by the donee from the disponent from an amount less than or equal to the amount specified in paragraph (a) to an amount which exceeds the amount so specified, or

(c) the total taxable value of all taxable gifts and taxable inheritances taken on or after 5 December 1991 by the donee from the disponent exceeds the amount specified in paragraph (a) and the donee takes a further taxable gift from the disponent.

(15) Where, under or in consequence of any disposition made by a person who is living and domiciled in

the State at the date of the disposition, property becomes subject to a discretionary trust, the disponent shall within 4 months of the date of the disposition deliver to the Commissioners a full and true return of—

(a) the terms of the discretionary trust,

(b) the names and addresses of the trustees and objects of the discretionary trust, and

(c) an estimate of the market value at the date of the disposition of the property becoming subject to the discretionary trust.