

Liability of parents, guardians, executors and administrators. ITA67 s210(1) and (2) 1047.—(1) Where a person chargeable to income tax is an infant or dies—

(a) the parent or guardian of the infant shall be liable for the tax in default of payment by the infant, and

(b) the executor or administrator of the deceased person shall be liable for the tax charged on such deceased person,

and on neglect or refusal of payment any such person so liable may be proceeded against in the like manner as any other defaulter.

(2) A parent or guardian who makes such payment shall be allowed all sums so paid in his or her accounts, and an executor or administrator may deduct all such payments out of the assets and effects of the person deceased.