

Collector-General. ITA67 s162; FA74 s86 and Sch2 PtI; CGTA75 s51(1) and Sch4 par1(3); CTA76 s145(1); FA87 s52; FA97 s157 851.—(1) There shall be a Collector-General, who shall be appointed by the Revenue Commissioners from among their officers and who shall hold such office at their will and pleasure.

(2) The Collector-General shall collect and levy the tax from time to time charged in all assessments to income tax, corporation tax and capital gains tax of which particulars have been transmitted to him or her under section 928.

(3) (a) The Revenue Commissioners may nominate persons to exercise on behalf of the Collector-General any or all of the powers and functions conferred on the Collector-General by the Tax Acts and the Capital Gains Tax Acts.

(b) Those powers and functions, as well as being exercisable by the Collector-General, shall also be exercisable on his or her behalf by persons nominated under this subsection.

(c) A person shall not be nominated under this subsection unless he or she is an officer or employee of the Revenue Commissioners.

(4) If and so long as the office of Collector-General is vacant or the holder of that office is unable through illness, absence or other cause to fulfil his or her duties, a person nominated in that behalf by the Revenue Commissioners from among their officers shall act as the Collector-General, and any reference in this or any other Act to the Collector-General shall be construed as including, where appropriate, a reference to a person nominated under this subsection.

(5) The Revenue Commissioners may revoke a nomination under this section.