

Recovery of tax from trustee and payment to trustee of excess tax recoupment. ITA67 s441; F(MP)A68 s3(2) and Sch Ptl; FA74 s86 and Sch2 Ptl; FA96 s132(2) and Sch5 Ptl; FA97 s146(1) and Sch9 Pt1 par1(28) 793.—(1) Where by virtue of section 792 any income tax becomes chargeable on and is paid by the person by whom the disposition was made, that person shall be entitled—

(a) to recover from any trustee or other person to whom the income is payable by virtue or in consequence of the disposition the amount of the tax so paid, and

(b) for that purpose to require the Revenue Commissioners to furnish to that person a certificate specifying the amount of the income in respect of which that person has so paid tax and the amount of the tax so paid, and any certificate so furnished shall be evidence until the contrary is proved of the matters of fact stated in that certificate.

(2) Where any person obtains in respect of any allowance or relief a repayment of income tax in excess of the amount of the repayment to which that person would but for section 792 have been entitled, an amount equal to the excess shall be paid by that person to the trustee or other person to whom the income is payable by virtue or in consequence of the disposition or, where there are 2 or more such persons, shall be apportioned among those persons as the case may require.

(3) Where any question arises as to the amount of any payment or as to any apportionment to be made under subsection (2), that question shall be decided by the Appeal Commissioners whose decision on that question shall be final.

(4) Any income which is deemed by virtue of this Chapter to be the income of any person shall be deemed to be the highest part of that person's income.