

PART 39 Assessments

CHAPTER 1 Income tax and corporation tax

Making of assessments under Schedules C, D, E and F. ITA67 s88(1) and s181; F(MP) A68 s2, s3(3) and Sch PtlI; CTA76 s140(1) and Sch2 Ptl par5 918.—(1) Assessments under Schedules D, E and F, except—

(a) such assessments as the Revenue Commissioners are empowered to make under Chapter 2 of Part 4,

(b) assessments to which section 853 applies, and

(c) such assessments as officers or persons appointed by the Revenue Commissioners are empowered to make under section 854,

shall be made by the inspectors or such other officers as the Revenue Commissioners shall appoint in that behalf.

(2) The inspector shall give due notice to each person assessed of every such assessment made by him or her, the amount of the assessment and the time allowed for giving notice of appeal against the assessment.

(3) Anything required to be done by the Revenue Commissioners in relation to the making of assessments under Schedule C or D may be done by such officer of the Revenue Commissioners as they may authorise in that behalf.

(4) Where for any year of assessment profits or gains chargeable to tax under Case IV of Schedule D by virtue of section 98, 99 or 100 arise to any person from 2 or more sources, the several amounts of profits or gains so chargeable may be assessed in one assessment.