

Duty of employer as to income tax payable by employees. ITA67 s484(1) to (4) and (6) and (7); F(MP) A68 s3(3) and Sch PtII; FA96 s132(2) and Sch5 PtII; FA97 s146(1) and Sch9 PtI par1(33) 972.—(1) Where any employed person has omitted to make payment of any income tax under Schedule D, E or F due and payable by that person for any year, the Revenue Commissioners may give notice to that person's employer at any time after a period of 3 months has elapsed since such income tax became due and payable requiring the employer to deduct the amount of income tax so in arrear from any remuneration payable by the employer to the employed person.

(2) On receipt of the notice, the employer shall deduct such sums, not exceeding in the aggregate the total amount of income tax so in arrear, at such times and in such manner as the Revenue Commissioners may direct and shall forthwith pay over the amounts so deducted to the Collector-General.

(3) Where any employer refuses or neglects to pay over to the Collector-General any sums within the time specified in the notice, the employer shall be liable to pay any such sum as if it had been duly assessed on the employer, and proceedings for the recovery of that sum may be taken in any manner prescribed by the Income Tax Acts, and failure on the part of the employer to deduct any such sum from the employed person shall not be any bar to the recovery of the sum by proceedings.

(4) Where the employer is a body of persons, subsections (3) and (4) of section 897 and subsections (2) and (3) of section 1044 shall apply in relation to anything required to be done under this section.

(5) An employer who pays over to the Collector-General any such sum of income tax as is required by the notice shall be acquitted and discharged of so much money as is represented by the payment as if that sum of money had actually been paid as remuneration to the employed person.

(6) The Revenue Commissioners may nominate any of their officers to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners.