

Convention with United States of America. ITA67 s358(2) and (3). 833.—(1) Schedule 24 shall apply for the purposes of giving effect to the Convention set out in Schedule 25 concluded on the 13th day of September, 1949, between the Government of Ireland and the Government of the United States of America.

(2) The Revenue Commissioners may from time to time make regulations in relation to the granting of the reliefs specified in the Convention and may in particular by those regulations provide—

(a) for securing that no such reliefs from taxation imposed by the laws of the United States of America as are provided for in the Convention shall enure to the benefit of persons not entitled to such reliefs, and

(b) for authorising, in cases where tax deductible from any periodical payment has, in order to comply with the terms of the Convention, not been deducted and it is discovered that the Convention does not apply to that payment, the recovery of the tax by assessment on the person entitled to the payment or by deduction from subsequent payments.