

Dividends entrusted for payment in the State. ITA67 s460; F(MP)A68 s3(3) and Sch PtII 61.—Where dividends to which this Chapter applies are entrusted to any person in the State for payment to any persons in the State—

(a) the dividends shall be assessed and charged to tax under Schedule D by the Revenue Commissioners, and

(b) Parts 1, 4 and 5 of Schedule 2 shall extend to the tax to be assessed and charged under this section.