

Assessment. ITA67 s200 1034.—A person not resident in the State, whether a citizen of Ireland or not, shall be assessable and chargeable to income tax in the name of any trustee, guardian, or committee of such person, or of any factor, agent, receiver, branch or manager, whether such factor, agent, receiver, branch or manager has the receipt of the profits or gains or not, in the like manner and to the like amount as such non-resident person would be assessed and charged if such person were resident in the State and in the actual receipt of such profits or gains; but, in the case of a partnership, the precedent partner ) or, if there is no precedent partner, the factor, agent, receiver, branch or manager shall be deemed to be the agent of a non-resident partner.