

Continuance of pending proceedings. ITA67 s187(3) and s487 964.—(1) Where the Collector-General duly appointed to collect any income tax has instituted proceedings under section 963, or continues under this section any proceedings brought under subsection (1) or (2) of that section, for the recovery of such tax and, while such proceedings are pending, such Collector-General ceases for any reason to be the Collector-General so appointed to collect such tax, the right of such Collector-General to continue such proceedings shall forthwith terminate and the Collector-General duly appointed to collect such tax in succession to the Collector-General so ceasing shall if the Collector-General so appointed so desires be entitled to become and be a party to such proceedings in the place of the Collector-General so ceasing and be entitled to continue such proceedings accordingly.

(2) Where the Collector-General duly appointed to collect any income tax in succession to another Collector-General institutes or continues proceedings under section 963 for the recovery of the tax or any balance of the tax, the other Collector-General shall for the purposes of the proceedings be deemed until the contrary is proved to have ceased to be the Collector-General appointed to collect the tax.