

Application of sections 1034 to 1039 for purposes of corporation tax. CTA76 s8(4) 1040.—Without prejudice to the general application of income tax procedure to corporation tax, the provisions of this Chapter relating to the assessment and charge of income tax on persons not resident in the State, in so far as they are applicable to tax chargeable on a company, shall apply with any necessary modifications in relation to corporation tax chargeable on companies not resident in the State.