

Judgments for recovery of income tax. ITA67 s492; FA74 s86 and Sch2 Ptl; FA97 s146(1) and Sch9 Ptl par1(34) 968.—(1) In this section, “judgment” includes any order or decree.

(2) Where in any proceedings for the recovery of income tax judgment is given against the person against whom the proceedings are brought and the judgment provides for the arrest and imprisonment of that person, and a sum is accepted on account or in part payment of the amount for which the judgment was given—

(a) such acceptance shall not prevent or prejudice the recovery under the judgment of the balance remaining unpaid of that amount,

(b) the judgment shall be capable of being executed and enforced in respect of the balance as fully in all respects and by the like means as if the balance were the amount for which the judgment was given,

(c) the law relating to the execution and enforcement of the judgment shall apply in respect of the balance accordingly, and

(d) a certificate by a Secretary or an Assistant Secretary of the Revenue Commissioners stating the amount of the balance shall, for the purposes of the enforcement and execution of the judgment, be evidence until the contrary is proved of the amount of the balance.