

Estimation of tax due for income tax months. FA68 s7(1), (2), (4), (5) and (8); FA85 s9(a) 989.—(1) In this section and in sections 990 and 991, “the regulations” means any regulations under section 986.

(2) Where the Revenue Commissioners have reason to believe that a person was liable under the regulations to remit income tax in relation to any income tax month, and the person has not remitted any income tax in relation to that income tax month, they may—

(a) estimate the amount of tax which should have been remitted by the person within the period specified in the regulations for the payment of such tax, and

(b) serve notice on the person of the amount so estimated.

(3) Where a notice is served under subsection (2) on a person, the following provisions shall apply:

(a) the person, if claiming to be not liable to remit any tax for the income tax month to which the notice relates, may by giving notice in writing to the Revenue Commissioners within the period of 14 days from the service of the notice require the claim to be referred for decision to the Appeal Commissioners and their decision shall be final and conclusive;

(b) on the expiration of that period, if no such claim is required to be so referred or, if such claim is required to be referred, on final determination by the Appeal Commissioners against the claim, the estimated tax specified in the notice shall be recoverable in the like manner and by the like proceedings as if—

(i) the person were an employer, and

(ii) the amount specified in the notice were the amount of tax which the person was liable under the regulations to deduct from emoluments paid by the person during the income tax month specified in the notice reduced by any amounts which the person was liable under the regulations to repay during the income tax month;

(c) if at any time after the service of the notice the person furnishes a declaration of the amount which the person is liable under the regulations to remit in respect of the income tax month specified in the notice and pays the tax in accordance with the declaration together with any interest and costs which may have been incurred in connection with the default, the notice shall, subject to paragraph (d), stand discharged and any excess of tax which may have been paid shall be repaid;

(d) where action for the recovery of tax specified in a notice under subsection (2) has been taken, being action by means of the institution of proceedings in any court or the issue of a certificate under section 962, paragraph (c) shall not, unless the Revenue Commissioners otherwise direct, apply in relation to that notice until that action has been completed.

(4) A notice given by the Revenue Commissioners under subsection (2) may extend to 2 or more consecutive

income tax months.

(5) The Revenue Commissioners may nominate any of their officers to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners.