

Receivers appointed by court. ITA67 s212; CTA76 s147(1) and (2) 1049.—(1) A receiver appointed by any court in the State which has the direction and control of any property in respect of which income tax or, as the case may be, corporation tax is charged in accordance with the Tax Acts shall be assessable and chargeable with income tax or, as the case may be, corporation tax in the like manner and to the like amount as would be assessed and charged if the property were not under the direction and control of the court.

(2) Every such receiver shall be answerable for doing all matters and things required to be done under the Tax Acts for the purpose of assessment and payment of income tax or, as the case may be, corporation tax.