

Obligation to make a return. FA88 s10; FA90 s23(3) (b); FA91 s46 951.—(1) Every chargeable person shall as respects a chargeable period prepare and deliver to the appropriate inspector on or before the specified return date for the chargeable period a return in the prescribed form of—

(a) in the case of a chargeable person who is chargeable to income tax or capital gains tax for a chargeable period which is a year of assessment—

(i) all such matters and particulars as would be required to be contained in a statement delivered pursuant to a notice given to the chargeable person by the appropriate inspector under section 877, if the period specified in such notice were the year of assessment which is the chargeable period, and

(ii) where the chargeable person is an individual who is chargeable to income tax or capital gains tax for a chargeable period, in addition to those matters and particulars referred to in subparagraph (i), all such matters and particulars as would be required to be contained in a return for the period delivered to the appropriate inspector pursuant to a notice given to the chargeable person by the appropriate inspector under section 879, or

(b) in the case of a chargeable person who is chargeable to corporation tax for a chargeable period which is an accounting period, all such matters and particulars in relation to the chargeable period as would be required to be contained in a return delivered pursuant to a notice given to the chargeable person by the appropriate inspector under section 884,

and such further particulars as may be required by the prescribed form.

(2) The precedent partner of any partnership shall be deemed to be a chargeable person for the purposes of this section and shall as respects any chargeable period deliver to the appropriate inspector on or before the specified return date for that chargeable period the return which that partner would be required to deliver for that period under section 880, if the inspector had given notice under that section before that specified date.

(3) (a) Where under subsection (1) or (2) a person delivers a return to an inspector, the person shall be deemed to have been required by a notice under section 877 to deliver a statement containing the matters and particulars contained in the return or to have been required by a notice under section 879, 880 or 884 to deliver the return, as the case may be.

(b) Any provision of the Tax Acts relating to the taking of any action on the failure of a person to deliver a statement or return pursuant to a notice given under any of the sections referred to in paragraph (a) shall apply to a chargeable person in a case where such a notice has not been given as if the chargeable person had been given a notice on the specified return date for the chargeable period under such one or more of those sections as is appropriate to the provision in question.

(4) A chargeable person shall prepare and deliver to the appropriate inspector a return for a chargeable period as required by this section notwithstanding that the chargeable person has not received a notice from

an inspector to prepare and deliver a statement or return for that period under any of the sections referred to in subsection (3) (a).

(5) (a) A return required by this section may be prepared and delivered by the chargeable person or by another person acting under the chargeable person's authority in that regard.

(b) Where a return is prepared and delivered by such other person, the Tax Acts shall apply as if it had been prepared and delivered by the chargeable person.

(c) A return purporting to be prepared and delivered by or on behalf of any chargeable person shall for the purposes of the Tax Acts be deemed to have been prepared and delivered by that person or by that person's authority, as the case may be, unless the contrary is proved.

(6) An inspector may exclude a person from the application of this section by giving the person a notice in writing stating that the person is excluded from the application of this section, and the notice shall have effect for such chargeable period or periods or until such chargeable period or until the happening of such event as shall be specified in the notice; but—

(a) where before the 25th day of May, 1988, a person has been given notice by the inspector that the person need not prepare and deliver a return for or until a specified chargeable period or until the happening of any event, the person shall be deemed to have been given notice to that effect under this subsection;

(b) where a person who has been given a notice under this subsection is chargeable to capital gains tax for any chargeable period, this subsection shall not operate so as to remove the person's obligation under subsection (1) to make a return of the person's chargeable gains for that chargeable period.

(7) (a) This section shall not affect the giving of a notice by an inspector under any of the specified provisions and shall not remove from any person any obligation or requirement imposed on the person by such a notice.

(b) The giving of a notice under any of the specified provisions to a person shall not remove from that person any obligation to prepare and deliver a return under this section.

(8) In a case to which section 1023 (5) applies, a return containing for both the husband and the wife the matters and particulars required by subsection (1) shall, if delivered by one spouse, satisfy the obligation of the other spouse under this section.

(9) Nothing in the specified provisions or in a notice given under any of those provisions shall operate so as to require a chargeable person to deliver a return for a chargeable period on a date earlier than the specified return date for the chargeable period.

(10) A certificate signed by an inspector which certifies that he or she has examined the relevant records and that it appears from those records—

(a) that as respects a chargeable period a named person is a chargeable person, and

(b) that on or before the specified return date for the chargeable period a return in the prescribed form was not received from that chargeable person,

shall be evidence until the contrary is proved that the person so named is a chargeable person as respects that chargeable period and that that person did not on or before the specified return date deliver that return, and a certificate certifying as provided by this subsection and purporting to be signed by an inspector may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by that inspector.

(11) (a) The Revenue Commissioners may nominate an inspector to be the inspector of returns for the purposes of this Part.

(b) The inspector of returns shall take delivery of returns under this section which he or she has directed to be delivered to him or her and of returns from persons in relation to whom he or she is the appropriate inspector in the circumstances specified in paragraph (c) of the definition of “appropriate inspector” in section 950 (1).

(c) The name of an inspector nominated under paragraph (a) and the address to which returns being delivered to him or her shall be directed shall be published annually in Iris Oifigiúil.

(12) Sections 1052 and 1054 shall apply to a failure by a chargeable person to deliver a return in accordance with subsections (1) and (2) as they apply to a failure to deliver a return referred to in section 1052.