

Unremittable income. ITA67 s549; F(MP) A68 s3(2) and Sch Ptl; FA74 s86 and Sch2 Ptl; CTA76 s147(1) and (2) 1004.—(1) In this section, “particular income” means income arising outside the State, the amount of which is or is included in the amount (in this section referred to as “the relevant amount”) on which in accordance with the Tax Acts income tax or corporation tax is computed.

(2) Subject to subsections (3) to (5), this section shall apply where income tax or corporation tax is charged by an assessment for any period and the tax has not been paid.

(3) In any case in which, on or after the date on which the income tax or corporation tax has become payable, such proof is given to the Revenue Commissioners as satisfies them that particular income cannot, by reason of legislation in the country in which it arises or of executive action of the government of that country, be remitted to the State, the Revenue Commissioners may for the purposes of collection treat the assessment as if the relevant amount did not include the particular income, but such treatment shall terminate on the Revenue Commissioners ceasing to be so satisfied.

(4) The Revenue Commissioners may for the purposes of this section call for such information as they consider necessary.

(5) Any person who is dissatisfied with a decision of the Revenue Commissioners under subsection (3) may, by giving notice in writing to the Revenue Commissioners within 21 days after the notification of the decision to that person, apply to have the matter referred to the Appeal Commissioners as if it were an appeal against an assessment, and the provisions of the Tax Acts relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law shall apply accordingly with any necessary modifications.