

Penalties for breach of regulations. ITA67 s128(1), (1A), (2) and (4); FA72 s2(2); FA73 s43; FA76 s1; FA81 s4; FA82 s60; FA92 s234 and s248 987.—(1) Where any person does not comply with any provision of regulations under this Chapter requiring that person to send any return, statement, notification or certificate or to remit income tax to the Collector-General or fails to make any deduction or repayment in accordance with any regulation made pursuant to section 986 (1)(g), that person shall be liable to a penalty of £1,200.

(2) Where the person mentioned in subsection (1) is a body of persons, the secretary of the body shall be liable to a separate penalty of £750.

(3) All penalties for failure to comply with any provision of regulations under this Chapter may, without prejudice to any other method of the recovery, be proceeded for and recovered summarily in the like manner as in summary proceedings for the recovery of any fine or penalty under any Act relating to the excise.

(4) In proceedings for recovery of a penalty under this section—

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has inspected the relevant records of the Revenue Commissioners and that it appears from them that during a stated period—

- (i) a stated return, statement, notification or certificate was not received from the defendant,
- (ii) stated wages sheets or other records or documents were not produced by the defendant,
- (iii) the defendant did not remit stated tax to the Collector-General, or
- (iv) the defendant did not make a stated deduction or repayment of tax,

shall be evidence until the contrary is proved that the defendant did not during that period send that return, statement, notification or certificate or did not produce those wages sheets or other records or documents or did not remit that tax to the Collector-General or did not make that deduction or repayment of tax;

(b) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has inspected the relevant records of the Revenue Commissioners and that it appears from them that a stated return or other document was duly sent to the defendant on a stated day shall be evidence until the contrary is proved that that person received that return or other document in the ordinary course;

(c) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has inspected the relevant records of the Revenue Commissioners and that it appears from them that during a stated period the defendant was an employer or a person whose name and address were registered in the register kept and maintained under regulation 8(4) of the Income Tax (Employments) Regulations, 1960 ), shall be evidence until the contrary is proved that the defendant was during that period an employer or, as

the case may be, a person whose name and address were so registered;

(d) a certificate certifying as provided for in paragraph (a), (b) or (c) and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners.