

Application of section 962 of Taxes Consolidation Act, 1997. FA1991 s108(1) 132.— Section 962 of the Taxes Consolidation Act, 1997 , shall, subject to any necessary modifications, apply to stamp duty in the same manner as it applies to income tax and where that section 962 is exercised with regard to stamp duty it shall be exercised as if stamp duty was a tax to be collected and levied by the Collector-General.