

Assessment of tax. CATA 1976 s39; FA 1989 s75 49.—(1) Subject to section 46, assessments of tax under this Act shall be made by the Commissioners.

(2) If at any time it appears that for any reason an assessment was incorrect, the Commissioners may make a correcting assessment, which shall be substituted for the first-mentioned assessment.

(3) If at any time it appears that for any reason too little tax was assessed, the Commissioners may make an additional assessment.

(4) The Commissioners may serve notice in writing of the assessment of tax on any accountable person or, at the request of an accountable person, on that accountable person's agent, or on the personal representative of an accountable person if that person is dead.

(5) Where the place of residence of the accountable person or of that accountable person's personal representative is not known to the Commissioners they may publish in Iris Oifigiúil a notice of the making of the assessment with such particulars of that assessment as they shall think proper and on the publication of the notice in Iris Oifigiúil the accountable person or that accountable person's personal representative, as the case may be, is deemed to have been served with the notice of the assessment on the date of such publication.

(6) Any assessment, correcting assessment or additional assessment under this section may be made by the Commissioners from any return or additional return delivered under section 46 or from any other information in the possession of the Commissioners or from any one or more of these sources.

(7) The Commissioners, in making any assessment, correcting assessment or additional assessment, otherwise than from a return or an additional return which is satisfactory to them, shall make an assessment of such amount of tax as, to the best of their knowledge, information (including information received from a member of the Garda Síochána) and belief, ought to be charged, levied and paid.

(8) Nothing in section 46 shall preclude the Commissioners from making an assessment of tax, a correcting assessment of tax, or an additional assessment of tax, under the provisions of this section.