

Receipts and certificates. CATA 1976 s48 61.—(1) When any amount in respect of tax is paid, the Commissioners shall give a receipt for the payment.

(2) The Commissioners shall, on application to them by a person who has paid the tax in respect of any property comprised in any taxable gift or taxable inheritance, give to the person a certificate, in such form as they think fit, of the amount of the tax paid by that person in respect of that property.

(3) The Commissioners shall, on application to them by a person who is an accountable person in respect of any of the property of which a taxable gift or taxable inheritance consists, if they are satisfied that the tax charged on the property in respect of the taxable gift or taxable inheritance has been or will be paid, or that there is no tax so charged, give a certificate to the person, in such form as they think fit, to that effect.

(4) Where a person who is an accountable person in respect of the property of which a taxable gift or taxable inheritance consists has—

(a) delivered to the Commissioners, a full and true return of all the property comprised in the gift or inheritance on the valuation date and such particulars as may be relevant to the assessment of tax in respect of the gift or inheritance,

(b) made on that return an assessment of such amount of tax as, to the best of that person's knowledge, information and belief, ought to be charged, levied and paid, and

(c) duly paid the amount of such tax (if any),

the Commissioners may give a certificate to the person, in such form as they think fit, to the effect that the tax charged on the property in respect of the taxable gift or taxable inheritance has been paid or that there is no tax so charged.

(5) A certificate referred to in subsection (3) or (4) shall discharge the property from liability for tax (if any) in respect of the gift or inheritance, to the extent specified in the certificate, but shall not discharge the property from tax in case of fraud or failure to disclose material facts and, in any case, shall not affect the tax payable in respect of any other property or the extent to which tax is recoverable from any accountable person or from the personal representatives of any accountable person, but a certificate purporting to be a discharge of the whole tax payable in respect of any property included in the certificate in respect of a gift or inheritance shall exonerate from liability for such tax a bona fide purchaser or mortgagee for full consideration in money or money's worth without notice of such fraud or failure and a person deriving title from or under such a purchaser or mortgagee.

(6) Subject to subsection (7), where tax is chargeable on the taxable value of a taxable gift or taxable inheritance and—

(a) application is made to the Commissioners by any person (in this section referred to as “the

applicant")—

(i) who is a person accountable, but not primarily accountable, for the payment of the whole or part of the tax, or

(ii) who is the personal representative of any person referred to in subparagraph (i),

and

(b) the applicant—

(i) delivers to the Commissioners a full and true return of all the property comprised in the gift or inheritance and such particulars as may be relevant to the assessment of tax in respect of the gift or inheritance, and

(ii) makes on that return an assessment of such amount of tax as, to the best of that person's knowledge, information and belief, ought to be charged, levied and paid,

the Commissioners may, on payment of the tax assessed by the applicant, give a certificate to the applicant which shall discharge the applicant from any other claim for tax in respect of the gift or inheritance.

(7) A certificate by the Commissioners under subsection (6) shall not discharge the applicant in the case of fraud or failure to disclose material facts within that applicant's own knowledge and shall not affect any further tax that may be payable by the applicant if any further property is afterwards shown to have been comprised in the taxable gift or taxable inheritance to which the certificate relates and in respect of which further property the applicant is liable for the tax.