

Supplementary provisions ). ITA67 s133; FA74 s11 and Sch1 PtlI; FA93 s2(2) and Sch1 Ptl par2 997.—(1) No assessment under Schedule E for any year of assessment need be made in respect of emoluments to which this Chapter applies except where—

(a) the person assessable, by notice in writing given to the inspector within 5 years from the end of the year of assessment, requires an assessment to be made,

(b) the emoluments paid in the year of assessment are not the same in amount as the emoluments which are to be treated as the emoluments for that year, or

(c) there is reason to suppose that the emoluments would, if assessed, be taken into account in computing the total income of a person who is liable to tax at the higher rate or would be so liable if an assessment were made in respect of the emoluments;

but where any such assessment is made credit shall be given for the amount of any tax deducted or estimated to be deductible from the emoluments.

(2) Where an employer pays to the Revenue Commissioners any amount of tax which, pursuant to this Chapter and any regulations under this Chapter, the employer has deducted from emoluments, the employer shall be acquitted and discharged of the sum represented by the payment as if the employer had actually paid that sum to the employee.