

Governor and directors of Bank of Ireland. ITA67 s157; FA69 s12; FA76 s81(1) and Sch5 Ptl 853.—For the purpose of assessing and charging income tax in the cases mentioned in this section, the Governor and directors of the Bank of Ireland—

(a) shall be Commissioners,

(b) shall have all the necessary powers for that purpose, and

(c) shall make assessments under and subject to the Income Tax Acts in respect of—

(i) interest, annuities, dividends and shares of annuities, and the profits attached to the same, payable to the Bank of Ireland out of the public revenue of the State,

(ii) interest, annuities, dividends and shares of annuities entrusted to the Bank of Ireland for payment,

(iii) all other interest, annuities and dividends, and

(iv) all other profits chargeable with tax arising within any office or department under the management or control of the Bank of Ireland.