

Interest, etc. paid without deduction of tax under Schedule C. ITA67 s55 54.—(1) This section shall apply to all interest, dividends, annuities and shares of annuities payable out of any public revenue of the State or out of any public revenue of Great Britain or of Northern Ireland or of Great Britain and Northern Ireland.

(2) Where any interest, dividends, annuities or shares of annuities to which this section applies or the profits attached to any such interest, dividends or annuities are to be charged under the provisions applicable to Schedule C but are in fact not assessed for any year under that Schedule, tax on such interest, dividends, annuities, shares of annuities or profits may be charged and assessed on and shall be payable by the person entitled to receive such interest, dividends or other annual payments for that year under the appropriate Case of Schedule D.