

Duration of imprisonment for non-payment of income tax. ITA67 s493; FA74 s86 and Sch2 Ptl 969.—Where any person is committed to prison by a court of competent jurisdiction for non-payment of a sum of money due to the Minister for Finance for the benefit of the Central Fund in respect of income tax, the Revenue Commissioners are hereby authorised and required at the expiration of 6 months from the date of the committal of such person to prison to order his or her discharge from prison whether the sum for the non-payment of which he or she was so committed has or has not been paid.