

107.—(1) In this section “provisions relating to tax” means—

(a) the provisions of this Act and regulations, and

(b) the provisions relating to tax of any subsequent Act.

(2) The secretary or other officer acting as secretary for the time being of any body of persons shall be answerable in addition to the body for doing all such acts as are required to be done by the body under any of the provisions relating to tax.

(3) Every officer referred to in subsection (2) may from time to time retain out of any money coming into that officer’s hands, on behalf of the body, so much thereof as is sufficient to pay the tax due by the body and shall be indemnified for all such payments made in pursuance of this section.

(4) Any notice required to be given to a body of persons under any of the provisions relating to tax may be given to the secretary or other officer acting as secretary for the time being of that body.