

Liability of trustees, etc. ITA67 s209; CTA76 s8(4) 1046.—(1) The person chargeable in respect of an incapacitated person or in whose name a non-resident person is chargeable shall be answerable for all matters required to be done under the Income Tax Acts for the purpose of assessment and payment of income tax.

(2) Any person charged under the Income Tax Acts in respect of any incapacitated or non-resident person may from time to time retain out of money coming into the first-mentioned person's hands on behalf of that incapacitated or non-resident person so much of that money as is sufficient to pay the tax charged, and shall be indemnified for all such payments made in pursuance of the Income Tax Acts.

(3) Without prejudice to the general application of income tax procedure to corporation tax, subsections (1) and (2), in so far as they are applicable to tax chargeable on a company, shall apply with any necessary modifications in relation to corporation tax chargeable on companies not resident in the State.