

Power of Collector-General and authorised officer to sue in Circuit Court or District Court. ITA67 s486(1), (2) and (4); FA94 s162(1) 963.—(1) Where the amount due in respect of income tax does not exceed the amount which is the monetary limitation on the jurisdiction of the Circuit Court provided for in an action founded on quasi-contract at reference number 1 of the Third Schedule to the Courts (Supplemental Provisions) Act, 1961 , the Collector-General or other officer of the Revenue Commissioners duly authorised to collect the tax may sue in that officer's own name in the Circuit Court for the amount so due as a debt due to the Minister for Finance.

(2) Where the amount so due does not exceed the amount which is the monetary limitation on the jurisdiction of the District Court provided for in an action founded on contract by clause (i) of paragraph A of section 77 of the Courts of Justice Act, 1924 ), the Collector-General or other officer of the Revenue Commissioners duly authorised to collect the tax may sue in that officer's own name in the District Court for the amount so due as a debt due to the Minister for Finance.

(3) The cost of any such proceedings brought by the Collector-General or other officer under this section shall be subject to the law and practice applicable to the costs of a like proceeding for the recovery of an ordinary civil debt of like amount in the same Court.