

PART 41 Self Assessment

Interpretation). FA88 s9(1) to (3); FA90 s23(3) (a); FA91 s45(a) (i) to (v) and (vii) to (viii); FA92 s244 950.—(1) In this Part, except where the context otherwise requires—

“appeal” means an appeal under section 933 or, as respects capital gains tax, an appeal under section 945;

“appropriate inspector”, in relation to a chargeable person, means—

(a) the inspector who has last given notice in writing to the chargeable person that he or she is the inspector to whom the chargeable person is required to deliver a return or statement of income or profits or chargeable gains,

(b) in the absence of an inspector referred to in paragraph (a), the inspector to whom it is customary for the chargeable person to deliver such return or statement, or

(c) in the absence of an inspector referred to in paragraphs (a) and (b), the inspector of returns;

“assessment” means an assessment to tax made under the Income Tax Acts, the Corporation Tax Acts or the Capital Gains Tax Acts, as the case may be;

“chargeable gain” has the same meaning as in section 545 (3);

“chargeable period” has the same meaning as in section 321 (2);

“chargeable person” means, as respects a chargeable period, a person who is chargeable to tax for that period, whether on that person's own account or on account of some other person but, as respects income tax, does not include a person—

(a) whose total income for the chargeable period consists solely of emoluments to which Chapter 4 of Part 42 applies, and for this purpose a person whose total income for the chargeable period, other than emoluments to which that Chapter applies, is deducted in determining the amount of his or her tax-free allowances for the chargeable period by virtue of regulation 10(1)(b) of the Income Tax (Employments) Regulations, 1960), shall be deemed for that chargeable period to be a person whose total income consists solely of emoluments to which that Chapter applies,

(b) who for the chargeable period has been exempted by an inspector from the requirements of section 951 by reason of a notice given under subsection (6) of that section, or

(c) who is chargeable to tax for the chargeable period by reason only of section 237 , 238 or 239,

but paragraph (a) shall not apply to a person who is a director or, in the case of a person to whom

section 1017 applies, whose spouse is a director) of a body corporate other than a body corporate which during a period of 3 years ending on the 5th day of April in the chargeable period—

(i) was not entitled to any assets other than cash on hands, or a sum of money on deposit within the meaning of section 895, not exceeding £100,

(ii) did not carry on a trade, business or other activity including the making of investments, and

(iii) did not pay charges on income within the meaning of section 243;

“determination of the appeal” means a determination by the Appeal Commissioners under section 933 (4), and includes an agreement referred to in section 933 (3) and an assessment becoming final and conclusive by virtue of section 933 (6);

“due date for the payment of an amount of preliminary tax” has the meaning assigned to it by section 958 (2);

“inspector”, in relation to any matter, includes such other officer as the Revenue Commissioners shall appoint in that behalf;

“inspector of returns” means the inspector nominated by the Revenue Commissioners under section 951 (11) to be the inspector of returns;

“precedent partner” has the same meaning as in Part 43;

“prescribed form” means a form prescribed by the Revenue Commissioners or a form used under the authority of the Revenue Commissioners, and includes a form which involves the delivery of a return by any electronic, photographic or other process approved of by the Revenue Commissioners;

“preliminary tax” means the amount of tax which a chargeable person is required to pay in accordance with section 952;

“specified provisions” means sections 877 to 881 and 884, paragraphs (a) and (d) of section 888 (1), and section 1023;

“specified return date for the chargeable period”, in relation to a chargeable period, means—

(a) where the chargeable period is a year of assessment, the 31st day of January in the year of assessment following that year,

(b) where the chargeable period is an accounting period of a company and subject to paragraph (c), the last day of the period of 9 months commencing on the day immediately following the end of the accounting period, and

(c) where the chargeable period is an accounting period of a company which ends on or before the date of

commencement of the winding up of the company and the specified return date in respect of that accounting period would but for this paragraph fall on a date after the date of commencement of the winding up but not within a period of 3 months after that date, the date which falls 3 months after the date of commencement of the winding up;

“tax” means income tax, corporation tax or capital gains tax, as the case may be.

(2) Except in so far as otherwise expressly provided, this Part shall apply notwithstanding any other provision of the Tax Acts or the Capital Gains Tax Acts.

(3) (a) Where any obligation or requirement is imposed on a person in any capacity under this Part and a corresponding obligation or requirement is imposed on that person in another capacity, the discharge of any one of those obligations or requirements shall not release the person from the other obligation or requirement.

(b) A person shall not in any capacity have an obligation or requirement imposed on that person under this Part by reason only that such obligation or requirement is imposed on that person in any other capacity.

(c) Where but for any of the subsequent provisions of this Part any such obligation or requirement would have been imposed on a person in more than one capacity, a release from such obligation or requirement under any of those provisions by reason of any fact or circumstance applying in relation to that person's liability to tax in any one capacity shall not release that person from such obligation or requirement as is imposed on that person in a capacity other than that in which that fact or circumstance applies.