

CHAPTER 3 Capital gains tax

Collection of capital gains tax. CGTA75 s51(1) and Sch4 Pars1(3), 2(1) and 2(2) 976.—(1) The Collector-General for the time being appointed under section 851 shall collect and levy capital gains tax from time to time charged in all assessments made under the Capital Gains Tax Acts of which particulars have been transmitted to him or her under section 928 (1) as applied to capital gains tax by section 931, and the provisions of section 851 relating to the nomination by the Revenue Commissioners of persons to act as the Collector-General or to exercise the powers of the Collector-General shall apply to capital gains tax as they apply to income tax.

(2) The provisions of the Income Tax Acts relating to the collection and recovery of income tax shall, subject to any necessary modifications, apply in relation to capital gains tax as they apply in relation to income tax chargeable under Schedule D.

(3) In particular and without prejudice to the generality of subsection (2), Chapter 1 of this Part and 972) shall, subject to any necessary modifications, apply to capital gains tax.