

Returns. FA92 s71 636.—(1) In this section, “appropriate inspector” has the same meaning as in section 950.

(2) Where section 631, 632, 633 or 634 applies in relation to a transfer or disposal, the transferring company shall make a return of the transfer or disposal, as the case may be, to the appropriate inspector in such form as the Revenue Commissioners may require.

(3) Where corporation tax or capital gains tax payable by a company is to be reduced by virtue of section 634, a return under this section shall include a relevant certificate given by the tax authorities of the Member State in which the trade was carried on immediately before the time of the transfer.

(4) A company shall make a return under this section within 9 months from the end of the accounting period in which the transfer occurs.