

Control over residents. ITA67 s202 1036.—Where a non-resident person, not being a citizen of Ireland or an Irish firm or company, or a branch of a non-resident person, carries on business with a resident person, and it appears to the inspector that, owing to the close connection between the resident person and the non-resident person and to the substantial control exercised by the non-resident person over the resident person, the course of business between those persons can be so arranged and is so arranged that the business done by the resident person in pursuance of that person's connection with the non-resident person produces to the resident person either no profits or less than the ordinary profits which might be expected to arise from that business, then, the non-resident person shall be assessable and chargeable to income tax in the name of the resident person as if the resident person were an agent of the non-resident person.