

## CHAPTER 3 Capital gains tax

Making of assessments and application of income tax assessment provisions. CGTA75 s51(1) and Sch4 pars 1(2) and 2 931.—(1) Assessments under the Capital Gains Tax Acts shall be made by inspectors or such other officers as the Revenue Commissioners shall appoint in that behalf.

(2) The provisions of the Income Tax Acts relating to the assessment 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), subsections (2) and (3) of section 918 and sections 920 , 922 , 924 and 928 to 930 shall, subject to any necessary modifications, apply to capital gains tax.