

Adjustments and information. ITA67 s455 804.—(1) Where on the completion of the administration of an estate any amount is deemed by virtue of this Chapter to have been paid to any person as income for any year of assessment and—

(a) that amount is greater than the amount previously deemed to have been paid to that person as income for that year by virtue of this Chapter, or

(b) no amount has previously been so deemed to have been paid to that person as income for that year,

an assessment or additional assessment may be made on that person for that year and tax charged accordingly or, on a claim being made for the purpose, any relief or additional relief to which that person may be entitled shall be allowed accordingly.

(2) Where on the completion of the administration of an estate any amount is deemed by virtue of this Chapter to have been paid to any person as income for any year of assessment and that amount is less than the amount that has previously been so deemed to have been paid to that person, then—

(a) if an assessment has already been made on that person for that year, such adjustments shall be made in that assessment as may be necessary for the purpose of giving effect to the provisions of this Chapter which take effect on the completion of the administration, and any tax overpaid shall be repaid, and

(b) if—

(i) any relief has been allowed to that person by reference to the amount previously deemed by virtue of this Chapter to have been paid to that person as income for that year, and

(ii) the amount of that relief exceeds the amount of relief which could have been given by reference to the amount which, on the completion of the administration, is deemed to have been paid to that person as income for that year,

the relief so given in excess may, if not otherwise made good, be charged under Case IV of Schedule D and recovered from that person accordingly.

(3) Notwithstanding anything in the Income Tax Acts, the time within which—

(a) an assessment or additional assessment may be made for the purposes of this Chapter,

(b) an assessment may be adjusted for those purposes, or

(c) a claim for relief may be made by virtue of this Chapter,

shall not expire before the end of the third year following the year of assessment in which the administration of the estate in question was completed.

(4) The Revenue Commissioners may by notice in writing require any person, being or having been a personal representative of a deceased person, or having or having had an absolute interest or a limited interest in the residue of the estate of a deceased person or in a part of the residue of that estate, to furnish them within such time as they may direct (not being less than 28 days) with such particulars as they think necessary for the purposes of this Chapter.