

Time for payment of capital gains tax assessed under sections 977 (3) or 978 (2) and (3). CGTA75 s5(2); FA88 s13(7) (c); FA91 s48 979.—Capital gains tax assessed on any person under section 977(3) or subsections (2) and (3) of section 978 in respect of gains accruing in any year shall be payable by that person at or before the expiration of 3 months following that year, or at the expiration of a period of 2 months beginning with the date of the making of the assessment, whichever is the later.