

Returns and collection of appropriate tax. FA87 s17 525.—(1) Within 10 days from the end of every income tax month, an accountable person shall remit to the Collector-General all amounts of appropriate tax which the accountable person is liable under this Chapter to deduct from relevant payments made by the accountable person during that income tax month.

(2) Each remittance under subsection (1) shall be accompanied by a return containing, in relation to each specified person to whom a relevant payment has been made in the income tax month concerned, the particulars required by the return.

(3) A return shall be required to be made by an accountable person for an income tax month notwithstanding that no relevant payments were made by the accountable person in that income tax month.

(4) Every return shall be in a form prescribed by the Revenue Commissioners and shall include a declaration to the effect that the return is correct and complete.

(5) The Collector-General shall give the accountable person a receipt for the total amount so remitted.

(6) The provisions of the Income Tax Acts relating to the collection and recovery of income tax shall, in so far as they are applicable, apply to the collection and recovery of appropriate tax.