

Application. ITA67 s125; FA85 s6(1) and (2) 984.—(1) This Chapter shall apply to all emoluments except emoluments which are emoluments in respect of which the employer has been notified by the inspector that they are emoluments which arise from an office or employment and from which, in the opinion of the inspector, having regard to the circumstances of the office or employment or to the amount of the emoluments, the deduction of tax by reference to this Chapter is impracticable.

(2) The inspector may, if a change in the circumstances of the office or employment or in the amount of the emoluments so warrants, cancel a notification given under subsection (1) by notice in writing given to the employer, and this Chapter shall then apply to payments of emoluments arising from the office or employment made after the date of such notice.

(3) Any notice issued by or on behalf of the Revenue Commissioners under section 125 of the Income Tax Act, 1967, before the 6th day of April, 1986, shall not have effect in relation to emoluments arising in the year 1997-98 or any subsequent year of assessment.