

Trustees, guardians and committees. ITA67 s208 1045.—The trustee, guardian or committee of any incapacitated person having the direction, control or management of the property or concern of any such person, whether such person resides in the State or not, shall be assessable and chargeable to income tax in the like manner and to the like amount as that person would be assessed and charged if he or she were not an incapacitated person.