High Court proceedings. ITA67 s488; FA74 s11 and Sch1 PtII; FA79 s12; FA80 s57(1) 966.—(1) Without prejudice to any other means by which payment of sums due in respect of income tax may be enforced, an officer of the Revenue Commissioners authorised by them for the purposes of this subsection may sue in his or her own name in the High Court for the recovery of any sum due in respect of that tax, as a debt due to the Minister for Finance for the benefit of the Central Fund, from the person charged with that tax or from that person's executors or administrators or from any person from whom the sum in question is collectable, whether the person so charged was so charged before or after the passing of this Act, and the proceedings may be commenced by summary summons.

- (2) Where an officer who has commenced proceedings pursuant to this section, or who has continued the proceedings by virtue of this subsection, dies or otherwise ceases for any reason to be an officer authorised for the purposes of subsection (1)—
- (a) the right of such officer to continue the proceedings shall cease and the right to continue the proceedings shall vest in such other officer so authorised as may be nominated by the Revenue Commissioners,
- (b) where such other officer is nominated, he or she shall be entitled accordingly to be substituted as a party to the proceedings in the place of the first-mentioned officer, and
- (c) where an officer is so substituted, he or she shall give notice in writing of the substitution to the defendant.
- (3) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying the following facts, that a person is an officer of the Revenue Commissioners and that he or she has been authorised by them for the purpose of subsection (1), shall be evidence until the contrary is proved of those facts.
- (4) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying the following facts—
- (a) that the plaintiff has ceased to be an officer of the Revenue Commissioners authorised by them for the purposes of subsection (1),
 - (b) that another person is an officer of the Revenue Commissioners,
 - (c) that such other person has been authorised by them for the purposes of subsection (1), and
- (d) that such other person has been nominated by them, in relation to the proceedings, for the purposes of subsection (2),

shall be evidence until the contrary is proved of those facts.

(5) In proceedings pursuant to this section—

- (a) a certificate signed by an inspector certifying the fact that before the institution of the proceedings a stated sum for income tax became due and payable by the defendant—
 - (i) under an assessment which had become final and conclusive, or
 - (ii) under section 942 (6),

and

- (b) a certificate signed by the Collector-General certifying the following facts—
- (i) that he or she is the Collector-General duly authorised to collect the stated sum referred to in paragraph (a),
- (ii) that before the institution of the proceedings payment of that stated sum was duly demanded from the defendant, and
 - (iii) that that stated sum or a stated part of that sum remains due and payable by the defendant, shall be evidence until the contrary is proved of those facts.
- (6) In proceedings pursuant to this section, a certificate certifying the fact or facts referred to in subsection (3) or (4) or paragraph (a) or (b) of subsection (5) and purporting to be signed as specified in that subsection or paragraph may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by a person holding at the time of the signature the office or position indicated in the certificate as the office or position of the person signing.
- (7) All or any of the sums due from any one person in respect of income tax may be included in the same summons.
- (8) Subject to this section, the rules of the High Court for the time being applicable to civil proceedings commenced by summary summons shall apply to proceedings pursuant to this section.