

Special provisions applying where default in delivery of documents to Registrar

874. (1) The Registrar may deliver a notice that complies with subsection (2) to a person if the Registrar has reasonable grounds for believing that the person is in default in the delivery, filing or making to the Registrar of a return or similar document required under this Act (being a default that constitutes a category 3 or 4 offence).

(2) The notice referred to in subsection (1) is a notice that—

(a) is in the prescribed form,

(b) states that the person has failed to deliver, file or make a specified return or similar document to the Registrar under a specified provision of this Act,

(c) states that the person to whom the notice is delivered may during a period of 21 days beginning after the date of the notice, or such greater period as may be specified in the notice—

(i) remedy the default, and

(ii) pay to the Registrar a prescribed amount which shall be accompanied by the notice,

and

(d) states that a prosecution of the person to whom the notice is delivered—

(i) will not be instituted during the period referred to in paragraph (c), and

(ii) will not be instituted in any event if, within the period referred to in paragraph (c), the default is remedied and payment is made in accordance with the notice.

(3) Where a notice is delivered under subsection (1)—

(a) a person to whom it is delivered may, during the period specified in the notice, make to the Registrar payment of the amount specified in the notice, accompanied by the notice,

(b) the Registrar may receive the payment and issue a receipt for it and no payment so received shall in any circumstances be recoverable by the person who made it, and

(c) a prosecution in respect of the alleged offence shall not be instituted in the period specified in the notice and if the default is remedied to the satisfaction of the Registrar and payment of the amount specified in the notice is made during that period, no prosecution in respect of the alleged offence shall be instituted in any event.

(4) In a prosecution for an offence to which this section applies, the defendant shall bear the onus of showing that a payment pursuant to a notice under this section has been made.

(5) All payments made to the Registrar in pursuance of this section shall be paid into or disposed of for the benefit of the Exchequer in such manner as the Minister for Public Expenditure and Reform may direct.

(6) If the person mentioned in subsection (1) is a company, then that subsection authorises the delivery of the notice mentioned in it to an officer of the company but, where the notice is delivered to that officer, the second reference in that subsection to person, and each reference in subsections (2) and (3) to the person to whom the notice is delivered or otherwise to person, is to be read as a reference to the company.