

Loss, destruction or damage of assessments and other documents. ITA67 s188(1); CGTA75 s51(1) and Sch4 par2; CTA76 s147(1) and (2) 863.—(1) Subject to subsection (2), where any assessment to income tax or capital gains tax for any year, or any assessment to corporation tax for any accounting period or any return or other document relating to income tax, corporation tax or capital gains tax has been lost or destroyed, or has been so defaced or damaged as to be illegible or otherwise useless, the Revenue Commissioners, the Collector-General, inspectors and other officers respectively having powers in relation to income tax, corporation tax or capital gains tax may, notwithstanding anything to the contrary in any enactment, do all such acts and things as they might have done, and all acts and things done under or in accordance with this section shall be as valid and effectual for all purposes as they would have been if the assessment had not been made, or the return or other document had not been made or furnished, or required to be made or furnished.

(2) Where any person who is charged with income tax, corporation tax or capital gains tax in consequence or by virtue of any act or thing done under or in accordance with this section proves to the satisfaction of the Revenue Commissioners that that person has already paid any income tax or capital gains tax for the same year, or corporation tax for the same accounting period, in respect of the subject matter and on the account in respect of and on which that person is so charged, relief shall be given to the extent to which the liability of that person has been discharged by the payments so made either by abatement from the charge or by repayment, as the case may require.