

## CHAPTER 5 Miscellaneous provisions

Recovery of moneys due. ITA67 s491; FA74 s86 and Sch2 Ptl; CTA76 s147(1) and (2); CGTA75 s51(1) and Sch4 par2 998.—(1) Every sum due in respect of income tax, corporation tax and capital gains tax and every fine, penalty or forfeiture incurred in connection with any of those taxes shall be deemed to be a debt due to the Minister for Finance for the benefit of the Central Fund, and shall be payable to the Revenue Commissioners and may (without prejudice to any other mode of recovery of such sum, fine, penalty or forfeiture) be sued for and recovered by action, or other appropriate proceedings, at the suit of the Attorney General in any court of competent jurisdiction.

(2) Moneys so due or payable to or for the benefit of the Central Fund shall have attached to them all such rights, privileges and priorities as have heretofore attached to such moneys, but this subsection shall not operate to make such moneys payable in priority to other debts.