

Returns of fees, commissions, etc. paid by certain persons. ITA67 s173(1) to (7) and (9) to (10); FA82 s60; FA92 s227(b) and s248 889.—(1) In this section—

“tax reference number”, in relation to a person, has the meaning assigned to it by section 885 in relation to a specified person within the meaning of that section;

references to payments for services include references to payments in the nature of commission of any kind and references to payments in respect of expenses incurred in connection with rendering of services;

references to payments made include references to the giving of any valuable consideration, and the requirement imposed by subsection (5) to state the amount of a payment shall, in relation to any consideration given otherwise than in the form of money, be construed as a requirement to give particulars of the consideration.

(2) Every person carrying on a trade or business shall, if required to do so by notice from an inspector, make and deliver to the inspector a return of all payments of any kind specified in the notice made during the period so specified, being—

(a) payments made in the course of the trade or business, or of such part of the trade or business as may be specified in the notice, for services rendered in connection with the trade or business by persons ordinarily resident in the State and not employed in the trade or business,

(b) payments for services rendered in connection with the formation, acquisition, development or disposal of the trade or business, or any part of it, by persons ordinarily resident in the State and not employed in the trade or business, or

(c) periodical or lump sum payments made to persons ordinarily resident in the State in respect of any copyright.

(3) Every body of persons (which for the purposes of this section shall be deemed to include a Minister of the Government and any body established by or under statute) carrying on any activity which does not constitute a trade or business shall, if required to do so by a notice from an inspector, make and deliver to the inspector a return of all payments of a kind specified in the notice made during the period specified in the notice, being—

(a) payments made in the course of carrying on the activity, or such part of the activity as may be specified in the notice, for services rendered in connection with the activity by persons ordinarily resident in the State and not employed by that body of persons, or

(b) periodical or lump sum payments made to persons ordinarily resident in the State in respect of any copyright.

(4) A return required under subsection (2) or (3) shall, if the trade or business or other activity is

carried on by an unincorporated body of persons, be made and delivered by the person who is, or performs the duties of, secretary of the body, and the notice shall be framed accordingly.

(5) A return under this section shall give the name and tax reference number of the person to whom each payment was made, the amount of the payment and such other particulars as may be specified in the notice, including particulars as to—

- (a) the services or rights in respect of which the payment was made,
- (b) the period over which any services were rendered, and
- (c) any business name and any business or home address of the person to whom payment was made.

(6) A return under this section shall include payments made by the person or body of persons in the course of the trade, business or activity on behalf of any other person.

(7) No person shall be required under this section to include in a return—

- (a) particulars of any payment from which income tax is deductible,
- (b) particulars of payments made to any one person where the total of the payments to that person which would otherwise have to be included in the return does not exceed £500, or
- (c) particulars of any payment made in a year of assessment ending more than 3 years before the service of the notice requiring the person to make the return.

(8) A person who fails to deliver, within the period limited in any notice served on the person under this section, a true and correct return which the person is required by the notice to deliver shall be liable to a penalty of £1,200.

(9) Penalties under this section may, without prejudice to any other method of recovery, be proceeded for and recovered summarily in the like manner as in summary proceedings for the recovery of any fine or penalty under any Act relating to the excise.

(10) In proceedings for the recovery of a penalty under this section, a certificate by an officer of the Revenue Commissioners which certifies that he or she has inspected the relevant records of the Revenue Commissioners and that it appears from them that during a stated period a stated return was not received from the defendant shall be evidence until the contrary is proved that the defendant did not during that period deliver that return, and any such certificate, purporting to be signed by an officer of the Revenue Commissioners, may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners.