

Transmission to Collector-General of particulars of sums to be collected. ITA67 s187(1); FA74 s86 and Sch2 Ptl; CTA76 s147(1) and (2); FA86 s113(5); FA96 s132(2) and Sch5 PtlI 928.—(1) After assessments to income tax and corporation tax have been made, the inspectors shall transmit particulars of the sums to be collected to the Collector-General for collection.

(2) The entering by an inspector or other authorised officer of details of an assessment to income tax or corporation tax and of the tax charged in such an assessment in an electronic, photographic or other record from which the Collector-General may extract such details by electronic, photographic or other process shall constitute transmission of such details by the inspector or other authorised officer to the Collector-General.

(3) Subsection (2) shall apply for the purposes of value-added tax as it applies for the purposes of income tax or corporation tax with the substitution of “value-added tax” for “income tax or corporation tax”.