

Other transactions. FA92 s72 637.—(1) The Revenue Commissioners may, on an application being made to them in writing in respect of a transaction—

(a) of a type specified in the Directive, and

(b) to which this Part does not apply,

give such relief as appears to them to be just and reasonable for the purposes of giving effect to the Directive.

(2) An application under this section shall be made in such form as the Revenue Commissioners may require.