

Method of collection. ITA67 s126; FA72 s46(1) and Sch4 PtI 985.—On the making of any payment of any emoluments to which this Chapter applies, income tax shall, subject to this Chapter and in accordance with regulations under this Chapter, be deducted or repaid by the person making the payment notwithstanding that—

(a) when the payment is made no assessment has been made in respect of the emoluments, or

(b) the emoluments are in whole or in part emoluments for some year of assessment other than that during which the payment is made.