

Application of certain income tax provisions in relation to the collection and recovery of capital acquisitions tax, etc. FA 1991 s129(1) to (6) 64.—(1) In this section “functions” includes powers and duties.

(2) All sums due under this Act shall be paid to the Collector or to such person as may be nominated under this section.

(3) Section 928 (1) and 964 (2) of the Taxes Consolidation Act 1997 , shall, with any necessary modifications, apply in relation to an assessment of tax, a correcting assessment of tax, or an additional assessment of tax as it applies in relation to assessments to income tax.

(4) The Collector shall collect and levy the tax from time to time charged in all assessments, correcting assessments and additional assessments of which particulars have been transmitted to the Collector under subsection (3).

(5) All the provisions of the Income Tax Acts relating to the collection and recovery of income tax shall, subject to any necessary modifications, apply in relation to tax as they apply in relation to income tax chargeable under Schedule D.

(6) (a) The Commissioners may nominate persons to exercise on behalf of the Collector any or all of the functions conferred on the Collector by this section and, accordingly, those functions, as well as being exercisable by the Collector, shall also be exercisable on the Collector's behalf by persons so nominated.

(b) A person shall not be nominated under this subsection unless that person is an officer or employee of the Commissioners.