

Tax on non-resident company recoverable from another member of group or from controlling director. FA97 s44
629.—(1) In this section—

“chargeable period” means a year of assessment or an accounting period, as the case may be;

“controlling director”, in relation to a company, means a director of the company who has control of the company);

“director”, in relation to a company, has the same meaning as in section 116, and includes any person within section 433 (4);

“group” has the meaning which would be given by section 616 if in that section references to residence in the State were omitted and for references to “75 per cent subsidiaries” there were substituted references to “51 per cent subsidiaries”, and references to a company being a member of a group shall be construed accordingly;

“specified period”, in relation to a chargeable period, means the period beginning with the specified return date for the chargeable period) and ending 3 years after the time when a return under section 951 for the chargeable period is delivered to the appropriate inspector);

“tax” means corporation tax or capital gains tax, as the case may be.

(2) This section shall apply at any time on or after the 21st day of April, 1997, where tax payable or 628 would not be payable) by a company (in this section referred to as “the taxpayer company”) for a chargeable period (in this section referred to as “the chargeable period concerned”) is not paid within 6 months after the date on or before which the tax is due and payable.

(3) The Revenue Commissioners may, at any time before the end of the specified period in relation to the chargeable period concerned, serve on any person to whom subsection (4) applies a notice—

(a) stating the amount which remains unpaid of the tax payable by the taxpayer company for the chargeable period concerned and the date on or before which the tax became due and payable, and

(b) requiring that person to pay that amount within 30 days of the service of the notice.

(4) (a) This subsection shall apply to any person, being—

(i) a company which is, or during the period of 12 months ending with the time when the gain accrued was, a member of the same group as the taxpayer company, and

(ii) a person who is, or during that period was, a controlling director of the taxpayer company or of a company which has, or within that period had, control over the taxpayer company.

(b) This subsection shall apply in any case where the gain accrued before the 21st day of April, 1998, with the substitution in paragraph (a)(i) of "beginning with the 21st day of April, 1997, and" for "of 12 months".

(5) Any amount which a person is required to pay by a notice under this section may be recovered from the person as if it were tax due by such person, and such person may recover any such amount paid on foot of a notice under this section from the taxpayer company.

(6) A payment in pursuance of a notice under this section shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.