

[20.2.3] Tax on non-resident company recoverable from another member of group or from controlling director (S629)

Reviewed February 2016

3.1 **Section 629** deals with circumstances where a company which has ceased to be Irish resident fails to pay the taxes due under **Sections 627 or 628** within six months from the due date. Within a specified period (as defined) the Revenue Commissioners may serve notice on:

1. a group member company resident in the State at any time during the twelve months prior to the gain accruing, or
2. any person resident in the State who was a controlling director of the defaulting company at any time during the twelve months prior to the gain arising,

stating the amount of tax outstanding and requesting payment within 30 days.

3.2 The person upon whom the notice is served will be entitled to recover this amount from the defaulting company but the payment will not be allowed as a deduction in computing any income, profits or losses for any tax purposes.