

Statement of case for High Court. ITA67 s428; F(MP) A68 s3(2) and Sch Ptl; FA71 s19(2); CTA76 s146(1); FA83 s9(a) (iii) and s37; FA95 s173(1) (c) 941.—(1) Immediately after the determination of an appeal by the Appeal Commissioners, the appellant or the inspector or such other officer as the Revenue Commissioners shall authorise in that behalf (in this section referred to as “other officer”), if dissatisfied with the determination as being erroneous in point of law, may declare his or her dissatisfaction to the Appeal Commissioners who heard the appeal.

(2) The appellant or inspector or other officer, as the case may be, having declared his or her dissatisfaction, may within 21 days after the determination by notice in writing addressed to the Clerk to the Appeal Commissioners require the Appeal Commissioners to state and sign a case for the opinion of the High Court on the determination.

(3) The party requiring the case shall pay to the Clerk to the Appeal Commissioners a fee of £20 for and in respect of the case before that party is entitled to have the case stated.

(4) The case shall set forth the facts and the determination of the Appeal Commissioners, and the party requiring it shall transmit the case when stated and signed to the High Court within 7 days after receiving it.

(5) At or before the time when the party requiring the case transmits it to the High Court, that party shall send notice in writing of the fact that the case has been stated on that party's application, together with a copy of the case, to the other party.

(6) The High Court shall hear and determine any question or questions of law arising on the case, and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Appeal Commissioners with the opinion of the Court on the matter, or may make such other order in relation to the matter, and may make such order as to costs as to the Court may seem fit.

(7) The High Court may cause the case to be sent back for amendment and thereupon the case shall be amended accordingly, and judgment shall be delivered after it has been amended.

(8) An appeal shall lie from the decision of the High Court to the Supreme Court.

(9) Notwithstanding that a case has been required to be stated or is pending, income tax or, as the case may be, corporation tax shall be paid in accordance with the determination of the Appeal Commissioners; but if the amount of the assessment is altered by the order or judgment of the Supreme Court or the High Court, then—

(a) if too much tax has been paid, the amount overpaid shall be refunded with such interest, if any, as the Court may allow, or

(b) if too little tax has been paid, the amount unpaid shall be deemed to be arrears of tax (except in so far as any penalty is incurred on account of arrears) and shall be paid and recovered accordingly.