

Appeals in other cases. CATA 1976 s52 67.—(1) In this section—

“Appeal Commissioners” has the meaning assigned to it by section 850 of the Taxes Consolidation Act 1997 ;

“appellant” means a person who appeals to the Appeal Commissioners under subsection (2).

(2) Subject to the other provisions of this Act, a person who is called on by the Commissioners to pay an assessment of tax in respect of any property and who is aggrieved by the assessment may, in accordance with this section, appeal to the Appeal Commissioners against the assessment and the appeal shall be heard and determined by the Appeal Commissioners whose determination shall be final and conclusive unless the appeal is required to be reheard by a judge of the Circuit Court or a case is required to be stated in relation to it for the opinion of the High Court on a point of law.

(3) An appeal shall not lie under this section in relation to the market value of real property.

(4) A person who intends to appeal under this section against an assessment shall, within 30 days after the date of the assessment, give notice in writing to the Commissioners of that person's intention to appeal against the assessment.

(5) (a) Subject to this section, the provisions of the Income Tax Acts relating to—

(i) the appointment of times and places for the hearing of appeals,

(ii) the giving of notice to each person who has given notice of appeal of the time and place appointed for the hearing of that person's appeal,

(iii) the determination of an appeal by agreement between the appellant and an officer appointed by the Commissioners in that behalf,

(iv) the determination of an appeal by the appellant giving notice of that appellant's intention not to proceed with the appeal,

(v) the hearing and determination of an appeal by the Appeal Commissioners, including the hearing and determination of an appeal by one Appeal Commissioner,

(vi) the publication of reports of determinations of the Appeal Commissioners,

(vii) the determination of an appeal through the neglect or refusal of a person who has given notice of appeal to attend before the Appeal Commissioners at the time and place appointed,

(viii) the extension of the time for giving notice of appeal and the readmission of appeals by the Appeal Commissioners and the provisions which apply where action by means of court proceedings has been

taken,

(ix) the rehearing of an appeal by a judge of the Circuit Court and the statement of a case for the opinion of the High Court on a point of law,

(x) the payment of tax in accordance with the determination of the Appeal Commissioners notwithstanding that an appeal is required to be reheard by a judge of the Circuit Court or that a case for the opinion of the High Court on a point of law has been required to be stated or is pending,

(xi) the procedures for appeal,

(xii) the refusal of an application for an appeal hearing,

shall, with any necessary modifications, apply to an appeal under this section as if the appeal were an appeal against an assessment to income tax.

(b) The Commissioners shall, subject to their giving notice in writing in that behalf to the appellant within 10 days after the determination of an appeal by the Appeal Commissioners, have the same right as the appellant to have the appeal reheard by a judge of the Circuit Court.

(c) The rehearing of an appeal under this section by a judge of the Circuit Court shall be by a judge of the Circuit Court in whose circuit the appellant or one of the appellants resides or (in the case of a body corporate) has its principal place of business, but—

(i) in any case where no appellant is resident in or (in the case of a body corporate) has a place of business in the State, or

(ii) in any case where there is a doubt or a dispute as to the circuit,

the appeal shall be reheard by a judge of the Circuit Court assigned to the Dublin Circuit.

(6) (a) Where a notice or other document which is required or authorised to be served by this section is to be served on a body corporate, such notice shall be served on the secretary or other officer of the body corporate.

(b) Any notice or other document which is required or authorised by this section to be served by the Commissioners or by an appellant may be served by post and in the case of a notice or other document addressed to the Commissioners, shall be sent to the Secretaries, Revenue Commissioners, Dublin Castle, Dublin 2.

(c) Any notice or other document which is required or authorised to be served by the Commissioners on an appellant under this section may be sent to the solicitor, accountant or other agent of the appellant and a notice thus served shall be deemed to have been served on the appellant unless the appellant proves to the satisfaction of the Appeal Commissioners, or the Circuit Court, as the case may be, that that appellant had, before the notice or other document was served, withdrawn the authority of such solicitor, accountant or

other agent to act on that appellant's behalf.

(7) Prima facie evidence of any notice given under this section by the Commissioners or by an officer of the Commissioners may be given in any proceedings by the production of a document purporting—

(a) to be a copy of the notice, or

(b) if the details specified in the notice are contained in an electronic, photographic or other record maintained by the Commissioners, to reproduce those details in so far as they relate to that notice,

and it shall not be necessary to prove the official position of the person by whom the notice purports to be given or, if it is signed, the signature, or that the person signing and giving it was authorised to do so.

(8) (a) The Commissioners may serve notice in writing, referring expressly to this subsection, on any person whom they have reason to believe to be accountable for the payment of tax, of any decision they have made which is relevant to such tax.

(b) Any person who is informed of a decision in accordance with paragraph (a) may appeal to the Appeal Commissioners against the decision.

(c) The Appeal Commissioners shall hear and determine an appeal to them under this subsection as if it were an appeal to them against an assessment to tax, and the provisions of this section relating to an appeal or to the rehearing of an appeal or to the statement of a case for the opinion of the High Court on a point of law shall, with any necessary modifications, apply accordingly.