

Determination of claim for terminal loss. ITA67 s315; F(MP)A68 s3(2) and Sch Ptl 389.—(1) Any claim under section 385 shall be made to and determined by the inspector, but any person aggrieved by any decision of the inspector on any such claim may, on giving notice in writing to the inspector within 21 days after the notification to that person of the decision, appeal to the Appeal Commissioners.

(2) The Appeal Commissioners shall hear and determine an appeal to them under subsection (1) as if it were an appeal against an assessment to income tax, and the provisions of the Income Tax Acts relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law shall, with the necessary modifications, apply accordingly.