

Right of appeal of persons dissatisfied with assessment. SA1891 s13 21.—(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) Any person who is dissatisfied with the assessment of the Commissioners and who is an accountable person in relation to such assessment may, on payment of duty in conformity with the assessment, 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) 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 such intention.

(4) Subject to this section, Chapter 1 of Part 40 (Appeals) of the Taxes Consolidation Act, 1997 , shall, with any necessary modifications, apply as they apply for the purpose of income tax.

(5) Notwithstanding subsection (2)—

(a) any person dissatisfied with any decision of the Commissioners as to the value of any land for the purpose of an assessment under this Act may appeal against such decision in the manner prescribed by section 33 (as amended by the Property Values (Arbitrations and Appeals) Act, 1960 ) of the Finance (1909-10) Act, 1910 , and so much of Part I of that Act as relates to appeals shall apply to an appeal under this subsection;

(b) an appeal shall not lie under subsection (2) on any question relating to the value of any land.

(6) The particulars of any transfer or lease which are presented to or obtained by the Commissioners under section 12 shall, in any appeal under this section, be received as prima facie evidence of all matters and things stated in such particulars.