

Appeal Commissioners. ITA67 s156; F(MP) A68 s1(1), s3(2) and Sch Ptl 850.—(1) The Minister for Finance shall appoint persons to be Appeal Commissioners for the purposes of the Income Tax Acts (in the Tax Acts and the Capital Gains Tax Acts referred to as “Appeal Commissioners”) and the persons so appointed shall, by virtue of their appointment and without other qualification, have authority to execute such powers and to perform such duties as are assigned to them by the Income Tax Acts.

(2) Appeal Commissioners shall be allowed such sums in respect of salary and incidental expenses as the Minister for Finance directs.

(3) The Minister for Finance shall cause an account of all appointments of Appeal Commissioners and their salaries to be laid before each House of the Oireachtas within 20 days of their appointment or, in the case of a House not then sitting, within 20 days after the next sitting of that House.

(4) Anything required to be done under the Income Tax Acts by the Appeal Commissioners or any other Commissioners may, except where otherwise expressly provided by those Acts, be done by any 2 or more Commissioners.