

PART 8 Appeals

Appeals regarding value of real property. CATA 1976 s51 66.—(1) If a person is aggrieved by the decision of the Commissioners as to the market value of any real property, that person may appeal against the decision in the manner prescribed by section 33 of the Finance (1909-10) Act 1910 , and the provisions as to appeals under that section of that Act shall apply accordingly with any necessary modifications.

(2) The particulars of any transfer or lease which are presented to or obtained by the Commissioners under section 12 (2) of the Stamp Duties Consolidation Act 1999 shall, in any appeal under this section, be received as prima facie evidence of all matters and things stated in such particulars.