

Appeals against amount of income tax deducted under Schedule E. ITA67 s113; F(MP) A68 s3(2) and Sch Ptl 948.—(1) Any person charged to income tax under Schedule E may appeal to the Appeal Commissioners against the amount of tax deducted from that person's emoluments for any year.

(2) The Appeal Commissioners shall hear and determine an appeal to them under subsection (1) as if it were an appeal to them 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.