

Conditions before appeal may be made. CATA 1976 s52A 68.—No appeal shall lie under section 66 or 67 until such time as the person aggrieved by the decision or assessment (as the case may be) complies with section 46 (2) in respect of the gift or inheritance in relation to which the decision or assessment is made, as if there were no time-limit for complying with section 46 (2) and that person were a person primarily accountable for the payment of tax by virtue of section 45 (1) and required by notice in writing by the Commissioners to deliver a return.